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# Treasury Financial Manual

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Transmittal Letter No. 610

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter releases revisions to I TFM 2-4000, Federal Agencies' Centralized Trial-Balance System (FACTS I). It describes the Department of the Treasury's fiscal 2003 reporting requirements for the electronically submitted preclosing adjusted trial-balance(s) (ATBs), the NOTES reports, the Account Groupings Worksheet (AGW) process, and the Federal intragovernmental transactions process.

This release includes changes to the following subsections or sections of I TFM 2-4000:

- Subsection 4030.30 — FACTS I NOTES Reports
- Reference to new FACTS Note 24 – Department of Homeland Security Non-Federal Transfers. See Appendix 1.
- Section 4045 — Submissions
- Revised section with FACTS I key dates to reflect accelerated fiscal 2003 requirements.
- Section 4060 — Intragovernmental Activity/Balances
- (New section added. Previously subsection 4030.80). New subsections include:
- 4060.10 — Reconciliation Requirements Authority
  - 4060.20 — General Intragovernmental Instructions
  - 4060.30 — Federal Intragovernmental Transactions Accounting Policies Guide
  - 4060.40 — Quarterly Intragovernmental Transactions Reconciliation Process

- 4060.50 — Annual Intragovernmental Reconciliation Process
- 4060.60 — Intragovernmental Fiduciary Confirmation System (IFCS)
- 4060.70 — CFO (AGW Reporting Agencies Only) Procedures for Intragovernmental Activity/Balances
- 4060.80 — IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances (AGW Reporting Agencies Only)

## 2. Page Changes

### Remove

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### Insert

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## 3. Effective Date

Upon receipt.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Financial Reports Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910



Richard L. Gregg  
Commissioner

Date: August 5, 2003

## Part 2—Chapter 4000

# FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM (FACTS I)

This chapter describes the Department of the Treasury's (Treasury's) fiscal 2003 reporting requirements for the electronically submitted preclosing adjusted trial-balance(s) (ATBs), the NOTES reports, the Account Groupings Worksheet (AGW) process, and the Federal intragovernmental transactions process.

### Section 4010—Scope and Applicability

Agencies must submit preclosing ATBs and the FACTS I NOTES report (see Appendix 1) via the FACTS I Internet application on the Government On-Line Accounting Links System (GOALS) II. They must submit ATBs at the Treasury appropriation/fund group level using proprietary U.S. Government Standard General Ledger (USSGL) accounts (see Appendix 2).

The Chief Financial Officers (CFOs) of selected agencies must prepare the AGW and identify any differences between the summarized FACTS I data and the audited agency consolidated financial statements. (See Section 4050.) The Inspectors General (IGs) of selected agencies must perform agreed-upon procedures on AGWs and identify any exceptions. The Financial Management Service (FMS) compiles the summarized FACTS I data at the department level from agencies' ATBs and FACTS I NOTES reports.

### Section 4015—Authority

Section 405 of the Government Management Reform Act of 1994 [31 U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for

the preceding fiscal year. This statement must cover all accounts and associated activities of the executive branch of the Federal Government. Section 114 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires each executive agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

These mandates do not apply to the legislative and judicial branches of the Federal Government. However, Treasury does encourage these entities to submit ATBs and FACTS I NOTES reports.

### Section 4020—Definition of Terms

**Adjusted Trial-Balance (ATB)**—This is a list of USSGL accounts with attributes and preclosing adjusted balances prepared at a specified date (yearend). Agencies submit ATBs by fund group and must include USSGL accounts listed in numeric order. The USSGL account balances should reflect preclosing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB. Agencies must include the required attributes with the appropriate USSGL accounts (see Appendix 2).

**ATB Code**—Consists of a department, a bureau, and a Treasury appropriation/fund group. This is a unique identifier code for a

record in the Master Appropriation File (MAF).

**Attributes**—This is a list of modifiers that further describe a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following are attributes used on the ATB to further modify a USSGL account:

**A**—This is an attribute of a USSGL account balance that indicates the balance being reported is noncustodial.

**F**—This is an attribute of a USSGL account balance that results from transactions between Federal Government entities included in the *Financial Report of the United States Government* (FR). These often are referred to as "intragovernmental transactions." The USSGL account reported on an ATB with attribute "F" must have a 2-digit partner code (see the department codes in Appendix 3) that identifies the trading partner at the department level.

**N**—This is an attribute of a USSGL account balance that results from transactions **not** with a Federal Government entity included in the FR.

**S**—This is an attribute of a USSGL account balance that indicates the balance being reported is custodial. The balance also is reported by the agency in

a Statement of Custodial Activity or separate footnote of custodial activity.

**T**—This is an attribute of a USSGL account balance that indicates the balance being reported is nonexchange revenue.

**X**—This is an attribute of a USSGL account balance that indicates the balance being reported is exchange revenue.

**Budget Functional Classification**—This system classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget Federal entities in terms of the national needs being addressed.

Each 3-digit budget subfunction (BSF) code contained in the MAF represents a subfunction grouped under one of 19 functions. The Office of Management and Budget (OMB) groups each of the 19 functions under the five superfunctions presented in the *Budget of the United States Government*. Each ATB is associated with a single BSF identified in the MAF record. (See Appendix 4 for a list of valid BSFs.)

**Business Line**—Agencies submit each FACTS I NOTES report at the business-line level. The agency determines its business lines. A business line can consist of one or more programs, a substantial commercial activity, a bureau, an agency, a corporation, a department, or a combined group of appropriation/fund groups. The business-line ID in the MAF identifies ATBs that are grouped together into one set of FACTS I NOTES.

**Clearing Accounts**—Agencies use these accounts to temporarily hold general or special trust fund collections and disbursements. They use these accounts pending clearance to the applicable receipt or expenditure account in the budget. A fiscal year “F” preceding the last 4 digits of the fund symbol identifies a clearing account.

**Deposit Fund Accounts**—Agencies use these accounts to hold the following:

- Money the Government has withheld from payment for goods or services provided.
- Deposits received from outside sources in cases where the Government acts solely as a banker, fiscal agent, or custodian.
- Money the Government has withheld awaiting distribution based on a legal determination or an investigation.

**Fund Account Symbol**—This combination of numbers denotes the responsible agency, period of availability, and fund classification according to a prescribed system of account classification and identification.

**Intrabureau**—Activities within a single bureau of a single department.

**Interbureau**—Activities between bureaus of a single department.

**Interdepartmental Balance**—This USSGL account balance results from a transaction between trading partners included in the FR that are not in the same department. The 2-digit partner code used in the body of the ATB should not be the same as the department ID of the ATB code.

**Intradepartmental Balance**—This USSGL account balance results from a transaction between trading partners in the same department. The 2-digit partner code used in the body of the ATB must be the same as the department ID of the ATB code.

**Intragovernmental**—These transactions and/or balances result from business activities conducted by two different Federal Government entities included in the FR. Interdepartmental and intradepartmental are subsets of intragovernmental.

**Probable Likelihood of Loss**—The future event or events are likely to occur. If a negative outcome is probable, the agency must record a liability on its books for the estimated amount of loss. If a range is given, then the agency should book the

lower end of the liability. If no amount is given, then the agency should disclose the case in its notes to the financial statements.

**Reasonably Possible Likelihood of Loss**—The chance of the future event or events occurring is more than remote, but less than likely. If it is reasonably possible that the agency will incur a loss, the agency must disclose the case in its notes to the financial statements. In addition, a case is considered reasonably possible if it has no legal conclusion.

**Remote Likelihood of Loss**—The chance of the future event or events occurring is slight. If only a remote chance of loss is possible, the agency need not record a liability nor disclose a note.

**Special Fund Receipt Accounts**—Agencies use these accounts for all collections earmarked by law for a specific purpose.

**Treasury Appropriation/Fund Group**—This 4-digit identifier corresponds to the Treasury account symbol found in the *Federal Account Symbols and Titles (FAST) Book*. Agencies report most ATBs at the Treasury appropriation/fund group (for exceptions, see subsection 4030.40). The Treasury appropriation/fund group combines all fiscal years reported for each agency appropriation or fund account symbol.

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## Section 4025—Reporting Standards

Each Federal agency head must prepare and submit timely and reliable USSGL-based ATBs and FACTS I NOTES reports that fully disclose the financial results of all programs and activities. All Government financial systems must implement the USSGL at the transaction level to ensure agencies report similar financial activities consistently. Use of the USSGL is consistent with OMB Circular No. A-127 and meets financial management systems’ requirements:

*Financial management data should be recorded and reported*

*in the same manner throughout the agency using standard definitions and classifications.*

## Section 4030—Reportable Data

### 4030.10—Master Appropriation File (MAF)

FMS uses the MAF as a control during the ATBs and the FACTS I NOTES reports submission process. The MAF consists of records (one record for each Treasury appropriation/fund group), uniquely identified by an 8-digit code. The 8-digit code combines a 2-digit department code, a 2-digit bureau code, and a 4-digit fund group code. In FACTS I, it is referred to as the ATB code. Each MAF record also contains the following:

- A business-line ID, grouped with the department ID, indicating the NOTES business-line ID of the FACTS I NOTES report containing the ATB. For example, a record has a department ID of 12, a bureau ID of 16, a fund group ID of 1118, and a business-line ID of 24. The ATB code is 12161118, and agencies should include it in the NOTES report for business line 1224.
- A BSF ID that represents the budget subfunction of the ATB to be summarized to the function on the AGW's Statement of Net Cost.
- A fund type ID.
- Other codes and identifiers FMS uses for internal purposes.

Agencies must maintain the MAF on the FACTS I database and submit changes to the MAF data through the FACTS I Internet application. The MAF window opens September 2, 2003. For fiscal 2003 reporting, agencies must review and update individual components of MAFs electronically by September 22, 2003. After agencies review, update, and submit the MAF, FMS will review and approve the MAF by October 6, 2003. FMS will

send MAF data to the CFO contact in October, after the agency preparers have made their updates and verified the data.

### 4030.20—Adjusted Trial-Balance (ATB)

Agencies must prepare and submit preclosing ATBs at the Treasury appropriation/fund group level using USSGL accounts and attributes. Agencies that have not installed the USSGL must crosswalk their general ledger accounts to the USSGL accounts before transmission.

The reporting deadline for fiscal 2003 ATBs is January 2, 2004. Agencies can submit ATBs and FACTS I NOTES reports as early as November 10, 2003. Agencies must provide ATBs for the year ended September 30, 2003. The ATBs must include USSGL accounts in numerical order with the required attributes, and USSGL account balances must reflect the preclosing adjusting entries needed to produce financial statements. The total sum of the debit balances must equal the total sum of the credit balances in the ATBs. Report amounts in dollars and cents.

A variety of edits enables FACTS I to verify that the submitted USSGL accounts with associated attributes are valid and have equal debit and credit balances. Treasury will reject ATBs that do not meet these criteria.

Agencies that prepare an AGW must submit an intrabureau elimination ATB for each business line if **all four** of the following conditions are met:

- The agency has more than one business line and submits more than one FACTS I NOTES report.
- The agency requests business-line level summarized FACTS I data for its AGW.
- The business line consists of more than one fund group.
- At least one fund group in the business line reports balances on its ATB that represent transactions

with another fund group in the same business line.

The intrabureau elimination fund group should contain the eliminating entries, coded by USSGL account with "F" attributes and with the 2-digit partner code (the same as the department ID on the ATB code), used to prepare the audited agency consolidated financial statements. The elimination fund group, when added to the other ATBs for the related business line, must result in the proper business-line level balances included in the audited agency consolidated financial statements. The reporting of this intrabureau elimination ATB should not include any USSGL accounts with an "N" attribute.

Agencies required to prepare the AGW may, at their discretion, submit an interbureau elimination ATB, using an elimination fund group at the department level. The interbureau elimination fund group should contain the eliminating entries, coded by USSGL account with "F" attributes and with the 2-digit partner code (the same as the department ID on the ATB code), used to prepare the audited agency consolidated financial statements. The elimination fund group, when added to the other ATBs, must result in the same amounts included in the audited agency consolidated financial statements. The reporting of this interbureau elimination ATB should not include any USSGL accounts with an "N" attribute.

Agencies must set up interbureau and intrabureau elimination fund groups during the MAF process (see subsection 4030.10). Using these elimination fund groups benefits decentralized agencies in the AGW process.

For fiscal 2003 reporting, agencies may request authority to submit a summary level ATB rolling up ATBs that were reported separately in the past. FMS will review all requests and grant this exception on a case-by-case basis. Direct all inquiries to the Director, Financial Reports Division (see the Contacts page), by September 15, 2003.

Agencies must use the same USSGL data on the ATBs that they use to prepare

the fiscal 2003 audited agency consolidated financial statements due to OMB. Agencies also must do the following:

- Use the required attribute “F” or “N” to identify a USSGL account balance as Federal (F) or non-Federal (N). Report the 2-digit department code (see Appendix 3) of the trading partner when using attribute “F.”
- Use the required attribute “S” or “A” to identify a USSGL account balance as custodial (S) or noncustodial (A).
- Use the required attribute “X” or “T” to identify a USSGL account balance as exchange (X) or nonexchange (T) revenue.

More than one attribute may be valid for a USSGL account. See Appendix 2 for a list of the USSGL accounts with their valid attributes.

#### 4030.30—FACTS I NOTES Reports

Treasury has revised the FACTS I NOTES report (see Appendix 1) for fiscal 2003 reporting. Agencies must prepare and submit the FACTS I NOTES reports by January 2, 2004. The FACTS I NOTES report contains 24 individual notes. Agencies use it to identify additional textual information and detailed USSGL account balance information. They report FACTS I NOTES amounts using dollars and cents.

Agencies must complete and submit notes 1, 2, and 23 and every applicable note as part of their FACTS I NOTES reports. Submit the FACTS I NOTES report at the business-line level (see the definition in Section 4020). Ensure that the USSGL account balances on the FACTS I NOTES report agree with the USSGL account balances on the ATBs, grouped by business lines. FMS will not consider the FACTS I NOTES report and ATBs complete if the USSGL account balances reported on the FACTS I NOTES and the USSGL account balances on the ATBs differ. Agencies

should submit their FACTS I NOTES reports after the ATBs to check the accuracy of the FACTS I NOTES data.

The new note for fiscal 2003 is Note 24, Department of Homeland Security Non-Federal Transfers. The Capitalized Federal Purchases Note has been deleted. Agencies are now required to report the USSGL account balances for 8801(N)/(F), Offset for Purchases of Capitalized Assets, and 8802(N)/(F), Purchases of Capitalized Assets, on the ATBs. (See Appendix 2.) These two memorandum accounts must self-balance.

#### 4030.40—Special Accounts

Agencies may submit a single ATB for all fund groups in each of the following categories:

- Clearing accounts (use default 3800 for the fund group).
- Deposit fund accounts (use default 6000 for the fund group).
- Unavailable receipt accounts—Treasury General Fund (use default 5555 for the fund group).
- Unavailable receipt accounts—Special and trust fund (use default 5000 for the fund group).

Treasury appropriation/fund symbol ranges for receipt accounts include the following:

- General fund receipt accounts range from 0100 through 3899.
- Special fund receipt accounts range from 5000 through 5999.
- Trust fund receipt accounts range from 8000 through 8999.

Agencies must determine whether the collections made under the receipt account symbols are “available” receipts or “unavailable” receipts. “Available” receipts, whose appropriation fund symbols can only be in the 5000s and the 8000s, constitute budget authority. Agencies should report ATBs for available

receipt accounts individually under their Treasury appropriation fund symbol.

“Unavailable” receipts do not constitute budget authority. “Unavailable” receipts with account fund symbols from 0100 to 3799 represent Treasury General Fund receipts. Agencies that deposit receipts into these fund symbols must submit the respective ATBs, and the receipts must be reflected as non-entity activity on the agency’s financial statements.

“Unavailable” receipts with account fund symbols from 5000 to 5999 (5000s) or 8000 to 8999 (8000s) represent receipts of the collecting agency. Agencies that deposit receipts into these fund symbols must submit ATBs, and the receipts should appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

#### 4030.50—Trust Fund Accounts

The Trust Fund Management Branch, Bureau of Public Debt (BPD), will provide an ATB for trust fund activity to the lead program agency for each of the trust funds listed in the table on page 5. For fiscal 2003, agencies will receive these ATBs no later than November 10, 2003.

BPD will use USSGL accounts from Appendix 2 with the proper attributes. The lead program agencies identified in the table on page 5 must include the trust fund data into their ATBs. Direct any questions regarding the ATB data received from BPD to Ron Iroff at 304-480-5153.

#### 4030.60—Allocation Transfer of Appropriations

Agencies receiving transfer appropriations (SF 1151: Nonexpenditure Transfer Authorization) from other agencies must report an ATB for each Treasury appropriation/fund group involved in a transfer. The receiving agencies should use their own department ID on the MAF for these ATBs.

Trust Fund	Agency/Department
Federal Supplementary Medical Insurance	Department of Health and Human Services (HHS)
Federal Hospital Insurance	HHS
Vaccine Injury Compensation	HHS
Federal Old-Age and Survivors Insurance	Social Security Administration (SSA)
Federal Disability Insurance	SSA
Airport and Airway	Department of Transportation (DOT)
Aquatic Resources	Department of Interior
Oil Spill Liability	DOT
Highway	DOT
Black Lung Disability	Department of Labor (DOL)
Unemployment	DOL
Hazardous Substance Superfund	Environmental Protection Agency (EPA)
Leaking Underground Storage Tank	EPA
Inland Waterways	Corps of Engineers
Harbor Maintenance	Corps of Engineers

The parent (transferor of the appropriation) should report the activity in its financial statements, unless the allocation transfer is material to the child's (recipient of the transfer) financial statements. If the allocation transfer is material to the child's financial statements, the child should report the activity relating to the allocation in all of its financial statements, except the Statement of Budgetary Resources. In this case, the parent should continue to report the appropriation and the related budgetary activity in its Statement of Budgetary Resources. It is the responsibility of the parent to ensure that the reporting to Treasury, through FACTS I, is consistent with the presentation in the financial statements.

When the child reports material allocation transfers in its Statement of Net Cost, both the parent and child should report a reconciling item on their respective Statements of Financing. In their footnotes, the parent and child should provide a general description of the funds transferred to or the funds received from another entity, including the nature and purpose of the transfer. Agencies are encouraged to add more detail (e.g., their trading partner/agency, bureau, and account title for each parent appropriation) as they deem necessary. (From OMB Bulletin No. 01-09, *Form and Content of Agency Financial*

*Statements*, dated September 25, 2001, pages 94 and 95).

#### **4030.70—Differences Between the 2002 FACTS I Data and the Audited Agency Consolidated Financial Statements**

Agencies must reconcile the calculated ending net position for the sum of each fiscal 2002 ATB to their fiscal 2002 audited agency consolidated financial statements so that FMS may properly account for changes to the Net Position in the FR. Generally, these reconciliations result from:

- Adjustments to agency financial statements made after submission of final ATBs but before the audited agency consolidated financial statements were issued.

OR

- Unreconciled differences reported in the agency's fiscal 2002 AGW for audits completed on time.

This reconciliation is part of an ongoing effort to progress toward an unqualified audit opinion for the FR. FMS will work with agencies to complete necessary adjustments to update or correct 2002 FACTS I data. For fiscal 2003

agency reporting, these adjustments should not appear as transactions on fiscal 2003 ATBs. FMS considers the adjustments as corrections to fiscal 2002 FACTS I data. FMS will work on a case-by-case basis with each agency to determine the proper reporting for each adjustment. See TFM Bulletin No. 2003-06 for further details.

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#### **Section 4035—ATB and FACTS I NOTES Reports Transmission Methods**

Each ATB preparer can submit the ATB data using the on-line entry method or bulk file transfer method on the GOALS II FACTS I Internet application. The bulk file transfer requires that the agencies build American Standard Code for Information Interchange (ASCII) files using the prescribed record layout for FACTS I posted on the FACTS I Web page (<http://www.fms.treas.gov/factsi>).

Agencies may submit ATBs for multiple fund groups in a single bulk file transfer. They must submit NOTES reports via the FACTS I Internet application on GOALS II.

<b>Agencies Required To Perform the AGW Process and IG Agreed-Upon Procedures, and Provide CFO Representations for Federal Intragovernmental Activity and Balances</b>	
Department of Agriculture Department of Commerce Department of Defense Department of Education Department of Energy Department of Health and Human Services Department of Homeland Security Department of Housing and Urban Development Department of Interior Department of Justice Department of Labor Department of State Department of Transportation Department of the Treasury Department of Veterans Affairs Agency for International Development Environmental Protection Agency Export-Import Bank of the United States	Farm Credit System Insurance Corporation Federal Communications Commission Federal Deposit Insurance Corporation General Services Administration National Aeronautics and Space Administration National Credit Union Administration National Science Foundation U.S. Postal Service Office of Personnel Management Pension Benefit Guaranty Corporation Railroad Retirement Board Small Business Administration Smithsonian Institution Social Security Administration Tennessee Valley Authority U.S. Nuclear Regulatory Commission Securities and Exchange Commission

### Section 4040—Fixed Assets and Canceled Accounts

Agencies can use a default fund group to report the balances of fixed assets that cannot be identified to an original appropriation/fund group.

Agencies with USSGL account balances in a proprietary account for which the Treasury fund symbol was canceled may report those balances in either of two ways:

- Report in the appropriation/fund group from which the funds were originally appropriated.

OR

- Report in an ATB based on the agency's internal reporting procedures.

### Section 4045—Submissions

Agencies must submit all ATBs and FACTS I NOTES reports via the FACTS I Internet application on GOALS II to FMS by January 2, 2004, for fiscal 2003 reporting. Agencies can submit ATBs and FACTS I NOTES reports as early as November 10, 2003.

The FACTS I Internet application on GOALS II requires a user ID and password. The address for the FACTS I Internet application on GOALS II is <http://fmsapps.treas.gov/ias>.

Agencies can obtain a user ID and password by submitting a GOALS II Enterprise System Access Request (ESAAS) Form to GOALS Customer Support Center. Contact the manager at GOALS Customer Support Staff for information (202-874-8270).

See the FACTS I Key Dates table on page 7 for submission and reporting dates.

### Section 4050—Account Groupings Worksheet (AGW) Process

CFOs of executive departments and agencies listed in the above table must prepare and submit to FMS AGWs that compare and explain differences between the summarized FACTS I data and the audited agency consolidated financial statements. CFOs also must perform the CFO procedures described in this section. IGs of the same executive departments must perform the agreed-upon procedures stated in this section. CFOs and IGs should work together during the entire AGW process.

CFOs and IGs use the AGW to compare the totals of the line items presented on the audited agency consolidated financial statements against the reported USSGL account data for the USSGL accounts the agency crosswalks to the line item. CFOs should prepare AGWs at the department level using the same format (line structure) as the audited



agency consolidated financial statements. Also, they should identify any differences, describe the reasons for the differences, and correct the differences, if possible.

The summarized FACTS I data at the department level consist of:

- The data in the columns titled “Consolidated Amount from FACTS I ATB” on the AGW.
- The data in the columns titled “FACTS I NOTES Report” on the FACTS I NOTES Review Schedule.
- A FACTS I ATB.
- A FACTS I NOTES report.
- A Schedule of Differences (see the fifth worksheet of the AGW) between the ATB data and the FACTS I NOTES.
- An “F” Account Partner Code Activity Report—A separate portable document format (pdf) file that lists the partner codes next to each “F” USSGL account.

FMS calculates the data in the column titled “Consolidated Amount from FACTS I ATB” by eliminating all accounts with an “F” attribute identified with the reporting agency’s 2-digit department code.

Agencies can prepare the summarized FACTS I data at a lower-than-department level. FMS will provide this data as soon as possible upon request of the agency, contingent upon submission of any required intrabureau elimination ATBs (see subsection 4030.20). If an agency requests the summarized FACTS I data at a lower-than-department level, the agency should not use it to derive the department-wide AGW amounts, because the eliminating balances will not add to the department level total.

In addition to the summarized FACTS I data, FMS also will provide MAF data to assist agencies in the AGW process. The MAF provides fund-group, business-line, and budget subfunction code data. This report will assist the agency in verifying Net Cost data on the AGW.

FACTS I Key Dates	
08/08/03*	Agency CFOs were required to submit an AGW without amounts to FMS for staff review.
08/29/03*	Agency CFOs and IGs must contact the Director, Financial Reports Division, if the agency has changed its authorized AGW representatives from the prior year.
09/02/03	MAF window opens.
09/22/03	Agency MAF submission due date.
10/16/03	Intragovernmental Fiduciary Confirmation System (IFCS) opens for fourth quarter/2003.
10/24/03	Intragovernmental (“F” transactions) fourth quarter/2003 agency data file due to FMS.
11/04/03*	Agencies that identify AGW format changes after August 8, 2003, must notify FMS of the AGW changes.
11/10/03	Window opens for ATB and FACTS I NOTES reports submission.
11/21/03	Agencies submit fourth quarter “Summary Reconciliation Status Report” to FMS.
12/29/03	IFCS closes for fourth quarter/2003 (final).
1/02/04*	Window closes for ATBs and FACTS I NOTES reports submission to FMS.
1/08/04	FMS e-mails preliminary summarized FACTS I/AGW data at the department level to the CFOs and IGs one week after agency submits ATBs and FACTS I NOTES data, but no later than this date. FMS also will e-mail or arrange for the delivery of summarized FACTS I/AGW data prepared at a level other than departmental to the requesting agency CFOs and IGs.
01/16/04*	Any adjustments to FACTS I data are due to FMS one week after agency receives preliminary summarized FACTS I/AGW data from FMS, but no later than this date. After 01/16/04, agencies must contact FMS for any adjustments.
01/20/04*	CFOs deliver a report containing CFO representations for Intragovernmental Activity and Balances to the agency IG, FMS, and GAO.
01/23/04*	FMS e-mails final summarized FACTS I/AGW data at the department level to the CFOs and IGs one week after adjustment period, but no later than this date. FMS also will e-mail or arrange for the delivery of summarized FACTS I/AGW data prepared at a level other than departmental to the requesting agency CFOs and IGs.
01/23/04*	IGs deliver the agreed-upon procedures report on CFO representations for Intragovernmental Activity and Balances to the agency CFO, FMS and GAO.
01/29/04*	CFOs must e-mail the completed AGWs, with the explanation for the differences and any required information, to FMS and GAO one week after agency receives final AGW from FMS. CFOs must call the Director, Financial Reports Division, when they complete this item.
02/04/04*	IGs provide agreed-upon procedures report related to AGWs to agency CFOs, FMS, and GAO one week after they received the CFO representations, but no later than this date. IGs must call the Director, Financial Reports Division, when they complete this item.
*Represents the “No Later Than Date.” Agencies should submit data as early as the system allows or based on when their financial statements are submitted to OMB, if applicable.	

If an agency has changed its authorized AGW representatives from the prior year, its CFO and IG must contact the Director, Financial Reports Division, by August 29, 2003 (see the Contacts page at the end of the chapter).

### **AGW Specifications and Timelines**

FMS will create an AGW template file for fiscal 2003 using Microsoft Excel 2000 SR-1. FMS will format this file using the final AGW from fiscal 2002. This workbook file will contain the following worksheets:

- A section for USSGL accounts used on multiple line items (split accounts).
- A Balance Sheet.
- A Statement of Changes in Net Position.
- A Statement of Net Cost.
- A Schedule of Differences between the ATB data and the FACTS I NOTES data.
- A NOTES Review Schedule used to compare the FACTS I NOTES with the audited agency consolidated financial statements footnotes or other supporting documentation.
- A three-column ATB listing by USSGL: the combined department amount, the intradepartmental eliminations amount, and the separate department amount (not including intradepartmental eliminations).

FMS e-mailed the AGW template file to the CFOs by July 25, 2003. The CFOs must review the first four worksheets and update their AGWs for items that must be changed to match the draft agency consolidated financial statements for fiscal 2003. These changes generally will result from title changes of line items on agency consolidated financial statements and the addition of new USSGL accounts for fiscal

2003 (see Appendix 2 for valid accounts). Remember to identify all split accounts fully on worksheet 1, the split account worksheet. Use AGW worksheet 1 to delineate split USSGL accounts in AGW worksheet 2, the Balance Sheet. Worksheet 5, the Schedule of Differences between ATB data and NOTES data, and worksheet 6, the NOTES Review Schedule, are formatted reports and do not require modification on the preliminary AGW. CFOs are required to e-mail updated preliminary AGWs to FMS by August 8, 2003. Agencies that identify AGW format changes after August 8, 2003, must notify FMS of the AGW changes by November 4, 2003.

On January 8, 2004, FMS will e-mail CFOs and IGs the AGWs with preliminary USSGL amounts entered from agencies' ATB data as of January 2, 2004. If agencies submit their ATBs early, they will receive the AGWs sooner.

After receipt of the AGW, CFOs should enter their financial statement line-item data and review AGWs to determine whether any adjustments are needed to FACTS I data submissions. To make an adjustment, contact FMS to arrange for transmission by January 16, 2004. If adjustments to the original ATBs are needed after January 16, 2004, contact the Financial Reports Division representative so FMS can determine the reporting procedures.

FMS will e-mail the final AGWs with the final USSGL amounts entered from the agency submission of ATB data (as of January 20, 2004) to CFOs and IGs on January 23, 2004.

### **CFO Procedures for the Final AGW**

- (1) For each split account (AGW worksheet 1), enter the portion of the total FACTS I USSGL amount included on each line item, as identified in the audited agency consolidated financial statements. Ensure that the total of the split portions equates with the total of the USSGL account.

- (2) Enter financial statement line-item data from the audited agency consolidated financial statements (Balance Sheet and Statement of Changes in Net Position) on the final AGW column titled "Amount from Agency Financial Statements." The amounts entered should match the line-item total or subtotals from the agency published financial statements.

Example:

Agency Fin. Statements	\$1,000,000.00
FACTS I ATB	\$1,210,317.23
Difference	\$210,317.23
Explanation	Rounding

- (3) Compare the amounts for each line item entered during step 2 in the column titled "Amount from Agency Financial Statements" to the corresponding amounts in the column titled "Consolidated Amount from FACTS I ATB." Clearly identify any differences between the amounts and describe the reasons for the differences.
- (4) Explain any difference identified on the Net Position—End of Period line at the bottom of the Statement of Changes in Net Position on the AGW. This amount reflects the difference between the fiscal 2002 ending net position confirmation amount agreed upon by the CFO and USSGL 3310—Cumulative Results of Operations reported on the 2003 ATBs, plus fiscal 2003 unexpended appropriations activity for USSGL accounts 3101, 3102, 3103, 3106, 3107, and 3109 reported on the fiscal 2003 ATBs.
- (5) Enter the total gross cost, total earned revenue, and total net cost, net of intradepartmental amounts by budget functional classification (BFC) from the audited agency consolidated financial statement footnote to the column titled "Amount from Agency Financial Statements" on the Statement of Net Cost AGW.
- (6) Compare the amounts for each line item entered during step 5 in the

column titled “Amount from Agency Financial Statements” to the corresponding amounts in the column titled “Consolidated Amount from FACTS I ATB.” Clearly identify any differences between the amounts and describe the reasons for the differences.

- (7) Enter the gross cost, earned revenue, and net cost for interdepartmental amounts by BFC from the audited agency consolidated financial statement footnote to the column titled “Amount from Agency Financial Statements” on the Statement of Net Cost AGW.
- (8) Compare the amounts for each line item entered during step 7 in the column titled “Amount from Agency Financial Statements” to the corresponding amounts in the column titled “Consolidated Amount from FACTS I ATB.” Clearly identify any differences between the amounts and describe the reasons for the differences.
- (9) Enter the amounts for total gross cost, total earned revenue, and total net cost from the audited agency consolidated financial statement footnote to the column titled “Amount from Agency Financial Statements” on the Statement of Net Cost AGW.
- (10) Compare the amounts for each line item entered during step 9 in the column titled “Amount from Agency Financial Statements” to the corresponding amount in the column titled “Consolidated Amount from FACTS I ATB.” Clearly identify any differences between the amounts and describe the reasons for the differences.
- (11) Enter the respective amounts from the agency consolidated financial statement footnotes, or other supporting data, on the AGW FACTS I NOTES Review Schedule column titled “Amount from Agency Source” and the source of the data in the “Agency Source” column. Report at the department level only.

- (12) Compare the amounts for each line item entered during step 11 in the column “Amount from Agency Source” to the corresponding amounts in the column titled “FACTS I NOTES Report Data.” Clearly identify any differences between the amounts and describe the reasons for the differences.

- (13) Describe the reasons for any amounts identified in column 3 of the Schedule of Differences between the ATB data and the FACTS I NOTES report on the fifth worksheet.

- (14) Provide a copy of the completed AGW and the identified differences to the agency IG.

- (15) E-mail the completed AGW with explained differences to FMS at [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov), and GAO at [engelg@gao.gov](mailto:engelg@gao.gov) by January 29, 2004. Agencies that have completed audited agency consolidated financial statements early are requested to submit their AGW as early as possible.

### ***IG Agreed-Upon Procedures for the Final AGW***

IGs should use the following procedures to identify any exceptions to the CFO’s completion of the above steps. IGs are not expected to repeat differences identified and explained by the CFO. IGs must perform these procedures regardless of the audit opinion on the agency consolidated financial statements.

- (1) Trace the amounts for split USSGL accounts in the agency records to the AGW split account worksheet. Clearly explain any differences.
- (2) Trace the amounts for each line item in the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled “Amount from Agency Financial Statements” provided by the CFO. Clearly explain any differences.

- (3) Trace the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled “Amount from Agency Financial Statements” to the related amounts on the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position. Clearly explain any differences.

- (4) Foot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled “Amount from Agency Financial Statements.” Foot and crossfoot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled “Difference.” Clearly explain any differences.

- (5) Read the explanation for any differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position and listed on each AGW. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the current-year audit of the related financial statements. Clearly explain any differences.

- (6) If there is an amount labeled as “difference” on the Net Position—End of Period line at the bottom of the Statement of Changes in Net Position on the AGW, read and compare the explanation for the difference identified by the CFO to the supporting documentation for the difference. Clearly explain any differences.

- (7) Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost, net of intradepartmental amounts by BFC from the audited agency consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements”

FACTS I ATB Report Format			
USSGL Account	(1) Combined Department ATB	(2) Intradepartmental Eliminations	(3) Consolidated Department ATB
1010 Through 7600	xxx	xxx	xxx
Total Assets	xxx	xxx	xxx
Total Liabilities	xxx	xxx	xxx

provided by the CFO. Clearly explain any differences.

- (8) Trace the amounts for each line for total gross cost, total earned revenue, and total net cost, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost for the column titled “Amount from Agency Financial Statements” provided by the CFO to the related amounts on the audited agency consolidated financial statements footnote. Clearly explain any differences.
- (9) Trace the amounts for each line item in the audited agency consolidated financial statement footnote for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements” provided by the CFO. Clearly explain any differences.
- (10) Trace the amounts for each line item for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements” to the amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.
- (11) Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost from the AGW Statement of Net Cost column titled “Amount from Agency

Financial Statements” to the related amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.

- (12) Trace the amounts for each line item for total gross cost, total earned revenue, and total net cost from the audited agency consolidated financial statement footnote to the related amounts on the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements” provided by the CFO. Clearly explain any differences.
- (13) Foot the AGW Statement of Net Cost column titled “Amount from Agency Financial Statements.” Foot and crossfoot the AGW Statement of Net Cost column titled “Difference.”
- (14) Read the explanation for the differences identified by the CFO for the AGW Statement of Net Cost. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.
- (15) Trace the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the agency consolidated financial statement footnotes, or other supporting data, to the amounts on the AGW FACTS I NOTES Review Schedule columns titled “Agency Source” and “Amount from Agency

Source.” Report at the department level only. Clearly explain any differences.

- (16) Foot the AGW FACTS I NOTES Review Schedule column titled “Amount from Agency Source,” and crossfoot the AGW FACTS I NOTES Review Schedule column titled “Difference.”
- (17) Read the explanations for the differences identified by the CFO for the AGW FACTS I NOTES Review Schedule. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.
- (18) Deliver the agreed-upon procedures report with an attached completed copy of the reviewed AGW, with any identified differences, to FMS and GAO by February 4, 2004.

### **Three-Column ATB AGW**

The FACTS I ATB displays three columns of data for each USSGL account reported (see the table above) and two summary calculations. The summary calculations are for analysis purposes only. The report displays USSGL accounts with a normal balance as a positive number (see Appendix 2). USSGL accounts with a balance other than the normal balance display as negative numbers. The report displays the USSGL accounts in numerical order starting with account 1010 and

ending with account 7600N. The report will not display a USSGL account that the department did not report. All USSGL accounts with an “F” attribute and corresponding department code will be rolled up to the summary level.

Column 1—Combined Department ATB: The department’s combined sum of this USSGL account reported on the ATBs.

Column 2—Intradepartmental Eliminations: The department’s combined sum of this USSGL account reported with an “F” attribute with this department’s 2-digit partner code. This column may not include all intradepartmental eliminations. Currently, FACTS I and USSGL accounting do not capture sufficient data to identify all types of intradepartmental transactions. The sale and purchase of capitalized fixed assets within an agency is an example.

Column 3—Department ATB: The department’s combined sum of this USSGL account reported, less all “F” accounts that are coded with this department’s 2-digit partner code (column 1 less column 2).

### Summary Calculations

Total Assets: This department’s net sum of the USSGL accounts listed in Appendix 2 using accounts 1010 through 1990F/N for each column.

Total Liabilities: This department’s net sum of the USSGL accounts listed in Appendix 2 using accounts 2110F/N through 2995F/N for each column.

### 4055—Legal Representation Letter Process

Each of the AGW reporting agencies, listed in the table on page 6, is required to submit three copies of a letter to Treasury prepared by the agency General Counsel summarizing and evaluating legal actions against the agency. The agency legal letter must contain a table prepared by

management that summarizes the content of the legal letter as disclosed in the agency’s financial statements. Legal action, depending on the possibility of a negative outcome for the agency, can create a contingent liability that must be recognized in the agency’s financial statements. All cases, including cases paid from the Judgment Fund, are to be categorized in the table as either having a probable, reasonably possible, or a remote chance of a negative outcome for the agency.

When agencies submit their FACTS I data, they should properly reflect in USSGL account 2920N the contingencies detailed in the legal letters if they deem the case probable, or disclose the contingencies in Note 19D if they deem the case reasonably possible.

See OMB’s yearend memorandum for additional guidance. Agencies may obtain copies of this memorandum from OMB’s Web page at [www.whitehouse.gov/omb](http://www.whitehouse.gov/omb).

## Section 4060—Intragovernmental Activity/Balances

### 4060.10—Reconciliation Requirements Authority

The intragovernmental transactions reconciliation requirements are stated in OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*, dated September 25, 2001, and *Intragovernmental Business Rules M-03-01*, dated October 4, 2002, for Federal CFO Act and non-CFO Act entities. Agencies may obtain copies of OMB Bulletin No. 01-09 and the business rules from the OMB home page at <http://www.whitehouse.gov/omb>.

Specifically, OMB requires reporting agencies to reconcile/confirm intragovernmental activity and balances quarterly for the following reciprocal groupings:

(1) Fiduciary Transactions (using the IFCS).

- Investments—Including interest accruals, interest income and expense, and amortization of premiums and discounts with BPD.
- Borrowings—Including interest accruals, interest income and expense, from the Treasury BPD or the Federal Financing Bank (FFB).
- Federal Employees’ Compensation Act (FECA) transactions with the Department of Labor—Including routine payments and accruals for actuarial liabilities.
- Employee Benefit Program transactions with the Office of Personnel Management (OPM)—Including routine payments and postretirement benefits related to the Federal Employees’ Retirement System (FERS), the Civil Service Employees’ Retirement System (CSRS), the Federal Employees’ Life Insurance Program, and the Federal Employees’ Health Benefits Program.

(2) Non-fiduciary Transactions:

- Services provided and reimbursables—Such as legal, consulting, investigative, financial management, grants management, technology, reimbursables, and other similar services.
- Cost of products sold—Such as supplies, manufactured items, inventory, office space, and equipment/vehicle rentals.
- Transfers, appropriations used and collections for others, and unusual assets and liabilities related to appropriations—This includes transfers between agencies based on agreements or legislative authority, expended appropriations, taxes and fees collected, collections for others, receivables from appropriations, transfers payable, and custodial revenue.

- (3) Other intragovernmental assets, liabilities, and non-exchange revenue.

OMB also requires CFO agencies to report Required Supplemental Information (RSI) data for intragovernmental activity/balances. RSI reporting is integral to the annual audited financial statements. Accordingly, intragovernmental asset and liability categories reported as RSI should correspond with the applicable intragovernmental asset and liability line items reported in the Balance Sheet.

In addition, FMS requires agencies to reconcile all intragovernmental transactions by reciprocal category on a quarterly basis (see section 4060.40).

### Section 4060.20—General Intragovernmental Instructions

Agencies should use 2-digit trading partner codes for all intragovernmental transactions. When agencies report “appropriations transfers” within their departments, they should use their 2-digit trading partner code rather than “00”. Trading partner code “00” is limited to the House, Senate, classified transactions, or any truly unidentifiable activity/balances.

Agencies that have buy/sell relations should use USSGL Account 8802F, Purchases-Assets.

#### **Department Code Reporting for Treasury General Fund Activities**

Use department code “99” strictly for recording transactions with the Treasury General Fund (rather than the Treasury trading partner “20,” which is used for investments, borrowings, transfers, appropriations, and buy/sell activity) as follows:

- Custodial activity, such as tax revenue and miscellaneous revenue collected or accrued for the Treasury General Fund. USSGLs applicable to this

activity include USSGL accounts 2980F, 5800F, 5801F, 5990F, and 5991F.

- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.
- Transfers out and distributions of income (e.g., USSGL 7500F).
- Governmentwide entity/custodial accounts (USSGL 5790F) for only Treasury Bureaus: FMS, BPD.
- Treasury-managed trust funds.
- Liquidating fund assets in excess of liabilities.
- Unrequisitioned authorized and receivable appropriations (USSGL accounts 1920F and 1921F).
- Rescissions that are permanently canceled by law.
- Other asset/liability activities associated with the Treasury General Fund (e.g., 1325F, 2400F).

Agencies engaged with Treasury as a trading partner regarding all other intragovernmental activities will use department code “20.” Agencies should contact the Director, Financial Reports Division, if they are unsure about the applicability of department code “99” to particular transactions.

Agencies must reconcile certain USSGL account balances identified as intragovernmental with their trading partner(s). Further, agencies should analyze the debits and credits resulting from intradepartmental transactions to ensure that they balance.

### 4060.30—Federal Intragovernmental Transactions Accounting Policies Guide

FMS provides detailed guidance on accounting and reconciling intragovernmental balances in the *Federal Intragovernmental Transactions Accounting Policies Guide*, updated for

fiscal 2003. To access this document, see the Internet Web site at <http://fms.treas.gov/irri/index.html>.

The *Federal Intragovernmental Transactions Accounting Policies Guide* provides Federal agencies with Governmentwide accounting policies relative to fiduciary and non-fiduciary intragovernmental transactions. It also provides Federal agencies with the tools to facilitate the reconciliation process and gives examples of accounting and reporting for various types of transactions.

In addition, the *Federal Intragovernmental Transactions Accounting Policies Guide* addresses policies and procedures for the confirmation process. Confirmations certify that the activities and balances in the USSGL intragovernmental accounts are accurate, complete, and reconcile to the partner agency accounts. These USSGL intragovernmental accounts are included in Appendix 5, Federal Intragovernmental Transactions Categories of Reciprocal USSGL Proprietary Accounts. Agencies must use these reciprocal account groupings for intragovernmental balances.

Finally, the *Federal Intragovernmental Transactions Accounting Policies Guide* lists the reciprocal account categories (2-digit codes representing groupings of similar reciprocal transaction types). Agencies should use these categories to reconcile balances with their trading partners. The reciprocal account categories cover both intragovernmental fiduciary and non-fiduciary categories.

### 4060.40—Quarterly Intragovernmental Transactions Reconciliation Process

#### **Agency “F” Transactions Submission**

In support of the quarterly reconciliation process, reporting agencies must submit intragovernmental balances (only transactions with the “F” attribute) for all proprietary USSGL accounts to FMS no later than August 5, 2003, for third quarter fiscal 2003, and October 24,

2003, for fourth quarter fiscal 2003. Agencies should derive the submitted intragovernmental balances directly from departmental trial balances that they used as the basis for constructing quarterly unaudited financial statements for OMB.

Agencies' formats for quarterly submissions must contain the following elements:

- Agency Code (2 digit)
- Fund Group (4 digit)
- USSGL Account (4 digit)
- "F" Attribute (Federal)
- Trading Partner Code (2-3 digit)
- Exchange (X) or Nonexchange (T)
- Amount (rounded to the nearest dollar)

For format requirements, refer to the *Federal Intragovernmental Transactions Accounting Policies Guide*.

Agencies' completed submissions should be sent electronically to [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov).

### ***FMS Intragovernmental Activity Reports***

Within one week of agency submission of the quarterly intragovernmental data, FMS will consolidate agency quarterly financial data and provide each impacted agency the following three reports to facilitate reconciliation with their trading partner agencies: (1) Intragovernmental Activity/ Report by Reciprocal Category; and (2) Intragovernmental Activity Report by USSGL Account, and (3) Summary Report by Agency.

### ***Agency Summary Reconciliation Status Submission***

Each Federal agency must submit a Summary Reconciliation Status Report quarterly. This report shows the status of intragovernmental activity/balances

between Federal agencies and their trading partners, based on Intragovernmental Reporting and Analysis System (IRAS)-generated reports submitted by FMS. This report is due no later than August 25, 2003, for third quarter fiscal 2003, and November 21, 2003 for fourth quarter fiscal 2003. Also, this report will monitor consistency of reporting between the agency's Quarterly Financial Data and IFCS.

Each agency must provide a response to a series of questions that will assist in identifying unreconciled areas of reporting. Reporting agencies should indicate "Yes," "No," or "N/A" in the appropriate answer box associated for each question.

If "No" is checked for question 5, agencies must provide a brief explanation on the status report. Provide a more detailed explanation under separate cover via a Microsoft Word document. FMS requests that reporting agencies answer all questions for each partner agency. If no intragovernmental activity/balances exist with a listed trading partner, indicate "N/A." Refer to the *Federal Intragovernmental Accounting Policies Guide*, Appendix J, for an illustration of the Summary Reconciliation Status Report, or access the FACTS I link to the IRRI Web site to download the form in Microsoft Excel.

### **4060.50—Annual Intragovernmental Reconciliation Process**

#### ***Related to FACTS I Reporting***

FMS will use the FACTS I intragovernmental data (submitted by agencies as part of their ATB process) in order to issue reports to the agencies. Within 5 days after the FACTS I window closes for entering ATB data, FMS will send preliminary Intragovernmental Activity Reports to all reporting agencies. (FMS will make these reports available to users on the Intragovernmental Reconciliation Resources and Initiatives (IRRI) Web site at <http://fms.treas.gov/irri/index.html>, no

later than January 7, 2004.) These reports will show agencies their reciprocal balances, as reported in FACTS I, for each of their trading partner agencies. The agencies should use these reports for working with their trading partners to reconcile reciprocal FACTS I differences. Any significant differences that are reconciled should form the basis for adjusting journal entries affecting intragovernmental activity and balances (refer to the FACTS I Key Dates table on page 7 for information regarding agency adjustments). In addition, the Intragovernmental Activity Report may assist agencies in completing their Status of Disposition Reports (see subsection 4060.40). Should agencies require additional detailed information (e.g., fund-group level balances) on their trading partner activity, agency representatives may contact FMS via the IRRI Web site at <http://fms.treas.gov/irri/index.html>.

FMS will issue final Intragovernmental Activity Reports to reporting agencies on January 28, 2004. In addition to Intragovernmental Activity Reports, FMS will post other IRAS reports on the IRRI Web site to assist with eliminating intragovernmental differences. These additional reports will include a report comparing fiduciary IFCS balances with FACTS I by agency, and other reports to be determined.

### ***Related to Agency Status of Disposition Reporting***

Each Federal agency will receive an Intragovernmental Activity Report from IRAS containing FACTS I ATB comparative reporting between agencies and their trading partners by reciprocal category.

The FMS Intragovernmental Activity Report will allow agencies to identify differences with trading partners (including '00' and '99') by reciprocal categories (excluding RC 25) that are greater than or equal to a respective threshold. FMS will provide each agency with specific thresholds. Agencies will use these thresholds to identify differences that need

to be explained. Agencies should explain the differences on the “Status of Disposition of Identified Differences” template (refer to the *Federal Intragovernmental Transactions Accounting Policies Guide*, Appendix 1). Complete and return a preliminary “Status of Disposition of Identified Differences” form to the respective review accountant via e-mail no later than January 19, 2004.

When differences have been identified and adjustments are needed, agencies must submit the adjustments through the FACTS I/ATBs process. Agencies must make these adjustments before the close of the FACTS I/ATB window. Refer to page 7 for FACTS I key dates. Adjustments made after the final window closes may require manual journal vouchers.

Each reporting agency must complete a final “Status of Disposition of Identified Differences” form and submit it to FMS via facsimile no later than February 6, 2004. Each agency’s CFO or Deputy Chief Financial Officer (DCFO) is required to sign the final “Status of Disposition of Identified Differences” form. By signing this document, the CFO concurs with the disposition of identified differences and attests to the document’s consistency with the agency’s audited financial statements.

### **FACTS I to IFCS Report**

Agencies must ensure that fiduciary intragovernmental balances confirmed using the IFCS, as well as other intragovernmental balances confirmed manually, agree to FACTS I reporting and audited financial statements before submitting yearend data to FMS through FACTS I. In addition, agencies must comply with these reconciliation requirements before attempting FACTS I submissions or verifications.

FMS will provide agencies with the following three reports:

- Preliminary Intragovernmental FACTS I Report (no later than January 7, 2004).

- Final Intragovernmental FACTS I Report (no later than January 28, 2004).
- Final Agency Summary Report (no later than March 1, 2004).

### **4060.60—Intragovernmental Fiduciary Confirmation System (IFCS)**

The IFCS, an Internet-based tool for reconciling fiduciary transactions, is the official confirmation system for Federal departments and agencies that engage in fiduciary intragovernmental transactions. Departments and agencies must confirm and reconcile the investments, borrowings, Federal Employees’ Compensation Act transactions with DOL, and Employee Benefit Program transactions with OPM on a quarterly basis with their trading partners using the IFCS.

To access and confirm fiduciary balances in the IFCS, agency users should access the Internet Web site at <http://fmsapps.treas.gov/ias>. To gain access to IFCS, all agency users and back up personnel must submit an External GOALS II Enterprise System Access Request Form (ESAAS) by fax to Sheila Miller, FRD, at 202-874-9907. The ESAAS form is located on the IRRI Web site, at <http://fms.treas.gov/irri/index.html>. All agencies must designate agency user backups for all roles. After the ESAAS form is processed, the IFCS administrator will make the agency assignment. Then the agency department administrator will assign the designee to his or her specific agency fund symbols for the borrowings and investments categories and agency code for OPM and DOL categories. The designee will receive the User ID and password by mail.

### **4060.70—CFO (AGW Reporting Agencies Only) Procedures for Intragovernmental Activity/Balances**

Agencies must comply with the following instructions at the audited agency consolidated financial statements level:

- Compare the fourth quarter: FACTS I submission, trial balance extract, IFCS submission, and your Federal agency’s audited financial statements for reasonableness. Explain any material differences.
- Compare the agency’s balances on the confirmations to the corresponding amounts on the FACTS I ATB and the agency’s audited financial statements. Make the necessary revisions to confirmations, FACTS I data, and audited financial statements to ensure consistent reporting no later than January 16, 2004.
- AGW reporting agencies required to submit FACTS I data for fiscal 2003 will provide responses to the representations detailed below for each fiduciary and non-fiduciary reciprocal category (See Appendix 5 of this TFM). These categories should be rolled up to the agency’s Federal section of its audited financial statements and therefore, should tie into intragovernmental RSI as described in OMB Bulletin No. 01-09.
- Ensure the data that meets the threshold contained in the “Status of Disposition of Identified Differences” form is a derivative of the information reported in the Federal program agency’s financial statements.
- Each Federal agency will reconcile intragovernmental activity and balances quarterly with the agency’s trading partners. For each intragovernmental category or subcategory, each Federal agency will provide a response indicating if



the reconciliation was completed by answering “Yes,” “No,” or “N/A.” The representations in this section provide assurances for amounts included in audited agency consolidated financial statements and are considered in preparing the FR. Ordinarily, intragovernmental reconciliation work will be performed at a level below that of the department. However, each of the representations in this section should be provided at the agency level (see agencies listed in the table on page 6) based on consideration, as appropriate, of reconciliation work that may have been performed at a lower level.

- For fiscal 2003, FMS will provide a standard form that agencies will use when completing the CFO representations. FMS will post this form on the IRRI Web page. Users may access this form through the FACTS I Web Page at <http://www.fms.treas.gov/irri/index.html> and download it in Microsoft Excel format. The representations relating to whether the reconciliation was completed for each of the intragovernmental reciprocal categories that need to be addressed on the aforementioned standard form are stated below. Agencies should indicate “Yes,” “No,” or “N/A” on the FMS-provided form for the reciprocal categories below.

### **Detailed CFO Representation Instructions**

CFO and select non-CFO agencies must provide coverage and the following intragovernmental transactions:

#### **(1) Fiduciary Transactions:**

- Investments in Treasury/BPD Securities—RC01 (i.e., assets/liabilities related to principle, discount premium, and amortized debt).
  - Interest on BPD Investments and BPD/FFB Borrowings—RC02 (i.e., assets/liabilities related to interest receivable/payable).
  - Interest on BPD Investments and BPD/FFB Borrowings—RC03 (i.e., revenue /expense).
  - Borrowings from Treasury BPD/FFB—RC17 (i.e., assets/liabilities related to loans receivable/payable).
  - Employee Benefits: (OPM Health, Life, Retirement and DOL FECA)—RC21 (i.e., assets/liabilities related to benefits receivable/payable).
  - Employee Benefits: (OPM Health, Life, Retirement and DOL FECA)—RC26 (i.e., revenue/expense related to employee benefits).
- (2) Non-fiduciary (Exchange) Transactions:
- Transfer Appropriations In/Out Without Reimbursement—RC18 (i.e., financing source transferred in without reimbursement).
  - Appropriations Transfer In/Out—RC19 (i.e., financing source and earmarked receipts transferred in/out).
  - Buy/Sell Related—Accounts Receivable vs. Accounts Payable—RC22 (i.e., assets/liabilities related to accounts receivable/payable, other liabilities).
  - Buy/Sell Related—Advance From vs. To—RC23 (i.e., assets/liabilities related to advance, prepayments from/to deferred credits).
  - Buy/Sell Related—Cost vs. Revenue—RC24 (i.e., revenue/expense related to goods sold and services rendered).
  - Federal Transfers—RC27 (i.e., assets/liabilities related to transfer expenditure receivable/payable).
  - Unexpended Appropriations—RC28 (i.e., equity related to unexpended appropriations transferred in/out).

The following are instructions for completing the CFO Representation form:

- (1) For all “No” responses to the reciprocal categories above, describe the area and the extent of noncompliance with the reconciliation requirements in a written response on the standard form described above, or an attachment if necessary.
- (2) For all “Yes” responses to the reciprocal categories above, provide a response indicating if adjustments were recorded, as of September 30, 2003, for differences identified through the reconciliation process. For all “No” responses, describe the reasons for not recording an adjustment and the amount at issue.
- (3) Review intragovernmental activity and balances, by reciprocal category in accordance with the FMS IRAS report: *Agency Summary by Reciprocal Category*. This report is based on fiscal 2003 FACTS I ATB data. Indicate, “Yes” if reported data by reciprocal categories reconcile within 90 percent of all your trading partners’ activity/balances, or “No” if the total out-of-balance condition for a reciprocal category is greater than 10 percent. In addition, for all “No” responses, identify the 2-digit trading partners represented in a reciprocal category that is not reconciled within 90 percent and generally describe the underlying reason for not reconciling differences.
- (4) Compare the disclosures in the notes to the audited agency consolidated financial statements for gross cost and earned revenue by budget functional classification, for Federal intragovernmental and governmental, with the requirements of OMB Bulletin No. 01-09, as amended. Indicate, “Yes” if such disclosures conform to OMB Bulletin No. 01-09, and “No” if there are exceptions. For

all “No” responses, identify and describe the exceptions.

- (5) Compare the disclosures in the RSI section of the audited agency consolidated financial statements for intragovernmental activity and balances with the requirements of OMB Bulletin No. 01-09, as amended. Indicate “Yes” if such disclosures conform to OMB Bulletin No. 01-09, and “No” if there are exceptions. For all “No” responses, identify and describe the exceptions.
- (6) Provide an electronic file of the CFO representations for the Federal Intragovernmental Activity and Balances Report (refer to the *Federal Intragovernmental Transactions Accounting Policies Guide*, Appendix H ) to the agency IG, FMS, and GAO by January 20, 2004.

**4060.80—IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances (AGW Reporting Agencies Only)**

Agencies should use the following IG agreed-upon procedures to assist with accounting for and eliminating intragovernmental activity and balances in the preparation of agency and Governmentwide financial statements and reports. IGs must perform these procedures regardless of the audit opinion on the agency consolidated financial statements.

For fiscal 2003, agencies will use a standard form to complete the IG-Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances. FMS will post this form on the IRRI Web page at <http://fms.treas.gov/irri/index.html> for download in Microsoft Word or Adobe PDF format. Follow these procedures:

- (1) Review the electronic file provided by the agency’s CFO of the responses to the intragovernmental reciprocal account categories of the CFO Representations for fiduciary and non-fiduciary transactions as described in this TFM. For each “Yes” response, IGs must perform the following steps: (A “Yes” response indicates that the intragovernmental activity and/or balance was reconciled with the agency’s trading partner.)
  - Compare the amounts in such reconciliations to supporting documentation. Indicate if no differences were found. Explain in detail any differences.
  - Trace the adjustments, if any, identified in the reconciliation process that require recognition on the books of the reporting entity (rather than on the books of the trading partner) to documentation supporting the recording of such amounts in the agency’s financial records. Indicate if no differences were found. Explain in detail any differences.
- (2) Review the electronic file provided by the agency’s CFO of the responses to

the CFO Representations for reconciliation of intragovernmental activity and balances. For each “Yes” response, IGs must perform the following step:

(A “Yes” response indicates that the amount of the intragovernmental activity and/or balance per the agency’s financial statements, excluding intradepartmental activity and balances, agrees with the final amount reported to FMS FACTS I and/or FACTS I NOTES for fiscal 2003.)

- Compare the amounts, excluding intradepartmental activity and balances, in the audited agency consolidated financial statements to such amounts in the agency’s final FACTS I and/or FACTS I NOTES reports. Indicate if no differences were found. Explain in detail any differences.
- (3) Review the “Status of Disposition of Identified Differences” form on intragovernmental activity reported in FACTS I (provided by the CFO). Comment indicating your agreement, or disagreement, with the data provided by the CFO.
  - (4) Deliver the separate Agreed-Upon Federal Intragovernmental Activity and Balances Procedures Report to the agency’s CFO, FMS, and GAO by January 23, 2004.

## CONTACTS

***Direct inquiries and deliver documents required by this chapter to:***

Director, Financial Reports Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910  
Fax: 202-874-9907  
E-mail: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov)

***Also, deliver documents required by this chapter to:***

Gary Engel  
General Accounting Office  
441 G Street, NW., Room 5970  
Washington, DC 20548  
Telephone: 202-512-8815  
E-mail: [engelg@gao.gov](mailto:engelg@gao.gov)



**APPENDICES LISTING**

<b>Appendix No.</b>	<b>Title</b>
1	NOTES Report
2	Fiscal 2003 U.S. Government Standard General Ledger Chart of Accounts
3	Department Codes
4	Budget Subfunction (BSF) Codes
5	Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts

**NOTES Report**

<b>Note</b>	<b>Name</b>
1	Reporting Entity
2	Significant Accounting Policies
3	Fund Balance With Treasury
4	Other Monetary Assets
5	Property, Plant, and Equipment
6	Interest and Penalties Receivable
7	Nonexchange Revenue and Related Receivables
8	Other Actuarial Liabilities—USSGL 2690N
9	Earned Revenue Without Associated Cost
10	Federal Debt Securities
11	Stewardship Land
12	Cost of Stewardship Assets Acquired in the Current Fiscal Year
13	Federal Employee and Veteran Benefits Payable
14	Prior-Period Adjustments—USSGL 7400N, USSGL 7400F, USSGL 7401N, and USSGL 7401F
15	Selected Dedicated Collections
16	Deferred Maintenance
17	Other Items
18	Loans Receivable and Loan Guarantee Liabilities
19	Commitments and Contingencies
20	Human Capital
21	Research and Development
22	Non-Federal Physical Property
23	Changes in Net Position
24	Department of Homeland Security Non-Federal Transfers

**NOTE 1. REPORTING ENTITY****A. Identification of Business Line**

Name of Business Line

---

**B. Programs Consolidated in this Business Line**

If multiple programs or subunits are included in this business line, list them by name.  
The information entered on the following lines will be used as program descriptions in other notes  
in this NOTES report.

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_
11. \_\_\_\_\_
12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_
16. \_\_\_\_\_
17. \_\_\_\_\_
18. \_\_\_\_\_
19. \_\_\_\_\_
20. \_\_\_\_\_

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES****A. Departures from U.S. Generally Accepted Accounting Principles (GAAP)**

1. Are there any known departures from U.S. GAAP?

- ☐ **NO**  
☐ **YES**

2. If YES, explain the nature of the departure and the impact on the amounts and disclosures in the agencies financial statements.

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3. Are there any known changes in accounting policies during the fiscal year?

- ☐ **NO**  
☐ **YES**

4. If yes, please provide the change and effect of the change.

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**B. Subsequent Events and Significant Transactions**

1. Does this reporting entity have knowledge of any events that have occurred subsequent to the balance sheet date or significant transactions that might be material to the consolidated financial statements? If so, describe the nature of the event or transaction and provide a dollar estimate of the effect on the financial statements and a description of where the transaction is presented in the reporting entity's financial statements.

- ☐ **NO**  
☐ **YES**

2. Nature of the Event

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3. Estimated Effect on the Financial Statements

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**NOTE 3. FUND BALANCE WITH TREASURY**

(2)

**A. Fund Balance With Treasury****B. Adjustments**

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

5. \_\_\_\_\_

6. Total Adjustments

**C. Adjusted Fund Balance With Treasury****D. FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm  
USSGL 1010—Fund Balance With Treasury****E. Unreconciled Difference Between ATB(s) and this Note**

**NOTE 4. OTHER MONETARY ASSETS****A. Other Monetary Assets—USSGL Account 1195N**

(2)

- |                                  |       |
|----------------------------------|-------|
| 1. Gold                          | _____ |
| 2. Reserve Position in the IMF   | _____ |
| 3. Special Drawing Rights (SDRs) | _____ |
| 4. Other Monetary Assets         |       |
| a. _____                         | _____ |
| b. _____                         | _____ |
| c. _____                         | _____ |
| d. _____                         | _____ |
| 5. Total Other Monetary Assets   | _____ |

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

- |   |       |
|---|-------|
| 6. USSGL 1195N—Other Monetary Assets                    | _____ |
| 7. Unreconciled Difference Between ATB(s) and this Note | _____ |

**B. Other Information**

(2)

- |  |       |
|--|-------|
| 1. Number of Fine Troy Ounces of Gold                        | _____ |
| 2. Gold Certificates   | _____ |
| 3. SDR Certificates  | _____ |
| 4. Value of a Single SDR                                     | _____ |
| 5. Checks Outstanding  | _____ |
| 6. Market Value of a Troy Ounce of Gold on the London Fixing | _____ |

**NOTE 5. PROPERTY, PLANT, AND EQUIPMENT****A. Property, Plant, and Equipment (PP&E)**

	PP&E (2)	Accumulated Depreciation (3)	Net PP&E (4)
1. Balance as of September 30, 2002	_____	_____	_____
2. Prior-Period Adjustments to PP&E			
—Material Correction of Errors Restated (USSGL 7401N and USSGL 7401F)	+/- _____	+/- _____	+/- _____
3. Prior-Period Adjustments to PP&E			
—Change in Accounting Principles and Other Non- Material Adjustments Not Restated (USSGL 7400N and USSGL 7400F)	+/- _____	+/- _____	+/- _____
4. Corrected Beginning Balance	_____	_____	_____
5. Capitalized Acquisitions from the Public	_____	■■■■■	_____
6. Capitalized Acquisitions from Government Agencies	_____	_____	_____
7. Deletions from Balance Sheet	_____	_____	_____
8. Revaluations	+/- _____	■■■■■	+/- _____
9. Stewardship Reclassifications	+/- _____	+/- _____	+/- _____
10. Current Year Depreciation Expense	■■■■■	_____	_____
11. Balance as of September 30, 2003	_____	_____	_____
FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:			
12. USSGL PP&E Accounts	_____	_____	_____
13. Unreconciled Difference Between ATB(s) and this Note	_____	_____	_____

**NOTE 6. INTEREST AND PENALTIES RECEIVABLE****A. Interest, Penalties, Fines, and Administrative Fees Receivable Related to Nonexchange Transactions**

	USSGL 1340N Interest Receivable (2)	USSGL 1349N Allowance for Loss on Interest Receivable (3)	USSGL 1360N Penalties, Fines, and Administra- tive Fees Receivable (4)	USSGL 1369N Allowance for Loss on Penalties, Fines, and Administra- tive Fees Receivable (5)
1. Individual Income Tax and Tax Withholdings				
2. Corporate Taxes				
3. Unemployment Taxes				
4. Excise Taxes				
5. Estate and Gift Taxes				
6. Railroad Retirement				
7. Customs Duties				
8. Miscellaneous Taxes				
9. Other Non-Taxes Receivables Related to Nonexchange Transactions				
10. Total Receivables Related to all (lines 1-9) Nonexchange Transactions				

**B. Interest, Penalties, Fines, and Administrative Fees Related to Accounts Receivable**

Program Name	(2)	(3)	(4)	(5)
1. _____				
2. _____				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				

8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				

21. Total Interest, Penalties, Fines,  
and Administrative Fees on  
Accounts Receivable

**C. Interest, Penalties, Fines, and  
Administrative Fees Receivable  
Related to Loans Receivable**

**D. Allowance for Loss on Interest, Penalties, Fines, and  
Administrative Fees Receivable Related to Loans Receivable**

**E. Interest Receivable and Allowance  
for Loss on Interest Receivable  
Related to Investments**

**F. Totals for Receivables and Allowances**

**G. FACTS ATBs Submitted as of xx/xx/xxxx, xxxxam/pm:**

1.	USSGL 1340N—Interest Receivable			
2.	USSGL 1349N—Allowance for Loss on Interest Receivable			
3.	USSGL 1360N—Penalties, Fines, and Administrative Fees Receivable			
4.	USSGL 1369N—Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable			
5.	Unreconciled Difference Between ATB(s) and this Note			

**NOTE 7. NONEXCHANGE REVENUE AND RELATED RECEIVABLES****A. Receivable from Nonexchange Transactions**

				USSGL 1329N	USSGL 5801N USSGL 5809N Tax Revenue Accrual Adjustment and Contra Revenue for Taxes
	Taxes Receivable 9/30/02 (2)	Allowance for Loss on Taxes Receivable 9/30/02 (3)	USSGL 1325N Taxes Receivable 9/30/03 (4)	Allowance for Loss on Taxes Receivable 9/30/03 (5)	(6)
1. Individual Income Tax and Tax Withholdings	_____	_____	_____	_____	_____
2. Corporate Taxes	_____	_____	_____	_____	_____
3. Unemployment Insurance	_____	_____	_____	_____	_____
4. Excise Taxes	_____	_____	_____	_____	_____
5. Estate and Gift Taxes	_____	_____	_____	_____	_____
6. Railroad Retirement	_____	_____	_____	_____	_____
7. Customs Duties	_____	_____	_____	_____	_____
8. Miscellaneous Taxes	_____	_____	_____	_____	_____
9. Total Taxes Receivable	_____	_____	_____	_____	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

10. USSGL 1325N—Taxes Receivable	_____	
11. USSGL 1329N—Allowance for Loss on Taxes Receivable		_____
12. Unreconciled Difference Between ATB(s) and this Note	_____	_____

**B. Nonexchange Revenue (T)**

	USSGL 5800N Tax Revenue Collected (2)	USSGL 5801N USSGL 5809N Tax Revenue Accrual Adjustment and Contra Revenue for Taxes (3)	USSGL 5320N Penalties, Fines, and Administra- tive Fees Revenue (4)	USSGL 5329N Contra- Revenue for Penalties, Fines, and Administra- tive Fees (5)	USSGL 5890N Tax Revenue Refunds (6)
1. Individual Income Tax and Tax Withholdings	_____	_____	_____	_____	_____
2. Corporate Taxes	_____	_____	_____	_____	_____
3. Unemployment Insurance	_____	_____	_____	_____	_____
4. Excise Taxes	_____	_____	_____	_____	_____
5. Estate and Gift Taxes	_____	_____	_____	_____	_____
6. Railroad Retirement	_____	_____	_____	_____	_____
7. Customs Duties	_____	_____	_____	_____	_____
8. Miscellaneous Taxes	_____	_____	_____	_____	_____
9. Other Nonexchange Rev.	_____	_____	_____	_____	_____
10. Total Nonexchange Rev.	_____	_____	_____	_____	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

11. USSGL 5800N—Tax Revenue	_____				
12. USSGL 5801N—Tax Revenue Accrual Adjustment		_____			
13. USSGL 5809N—Contra Revenue for Taxes		_____			
14. USSGL 5320N.T Nonexchange Portion			_____		
15. USSGL 5329N.T Nonexchange Portion				_____	
16. USSGL 5890N—Tax Revenue Refunds					_____
17. Unreconciled Difference Between ATB(s) and this Note	_____	_____	_____	_____	_____



**NOTE 8. OTHER ACTUARIAL LIABILITIES—USSGL 2690N****A. Description of Liability (Lines 1 – 3 for the Department of Veterans Affairs use only)**

Description of Liability	Amount (2)
1. <u>Veteran Burial Benefits (Department of Veterans Affairs only)</u>	
2. <u>Compensation for Veterans (Department of Veterans Affairs only)</u>	
3. <u>Compensation for Survivors (Department of Veterans Affairs only)</u>	
4. _____	
5. _____	
6. _____	
7. _____	
8. _____	
9. _____	
10. _____	
11. _____	
12. _____	
13. _____	
14. _____	
15. _____	
16. _____	
17. _____	
18. _____	
19. _____	
20. _____	
21. Total Other Actuarial Liabilities	
FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:	
22. USSGL 2690N—Other Actuarial Liabilities	
23. Unreconciled Difference Between ATB(s) and this Note	

**NOTE 9. EARNED REVENUE WITHOUT ASSOCIATED COST**

- A. Earned Revenue Without Associated Cost (These are revenues related to SFFAS #7, paragraph 45. Examples of the items to be included in this Note are the receipts from the spectrum auction or the receipts from the Outer Continental Shelf.)**

(Only N Revenue with exchange-X, or nonexchange-T attributes)

Description of Revenue	BSF (2)	USSGL (X/T) (3)	Amount (4)
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____
9. _____	_____	_____	_____
10. _____	_____	_____	_____

**B. Additional Information**

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**NOTE 10. FEDERAL DEBT SECURITIES****A. Securities Issued by Treasury (to be completed by Treasury only)**

	(2)	Average Interest Rate (3)
1. Marketable Securities		
a. Bills	_____	_____
b. Notes	_____	_____
c. Bonds	_____	_____
2. Non-Marketable Securities		
a. Foreign Government Series	_____	_____
b. Government Account Series	_____	_____
c. State and Local Government Series	_____	_____
d. U.S. Savings Bonds	_____	_____
e. Other Non-Marketable Securities	_____	_____
3. Total Treasury Securities	_____	
4. Unamortized Premiums	_____	
5. Unamortized Discounts	_____	
6. Total Treasury Securities, Net	_____	

**B. Securities Issued by Agencies**

	(2)	Authority (3)
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____
6. _____	_____	_____
7. _____	_____	_____
8. _____	_____	_____
9. _____	_____	_____
10. _____	_____	_____
11. Total Agency Securities, Net	_____	
12. Average Interest Rate on Securities Issued by the Tennessee Valley Authority (to be completed by TVA only)		_____

**C. Total Securities Issued, Net**

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**D. FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm**

USSGL 2530N—Securities Issued by Federal Agencies Under  
General and Special Financing Authority, Net

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**E. Unreconciled Difference Between  
ATB(s) and this Note**

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**F. Agency Investments in Federal Debt Securities**

	Program Name	Amount (2)
1.	<hr/>	<hr/>
2.	<hr/>	<hr/>
3.	<hr/>	<hr/>
4.	<hr/>	<hr/>
5.	<hr/>	<hr/>
6.	<hr/>	<hr/>
7.	<hr/>	<hr/>
8.	<hr/>	<hr/>
9.	<hr/>	<hr/>
10.	<hr/>	<hr/>
11.	<hr/>	<hr/>
12.	<hr/>	<hr/>
13.	<hr/>	<hr/>
14.	<hr/>	<hr/>
15.	<hr/>	<hr/>
16.	<hr/>	<hr/>
17.	<hr/>	<hr/>
18.	<hr/>	<hr/>
19.	<hr/>	<hr/>
20.	<hr/>	<hr/>

21.	Total Federal Securities Held as Investments in Government Accounts	_____
22.	Discounts	_____
23.	Premiums	_____
24.	Amortization of Discounts and Premiums	_____
25.	Unrealized Gains (+) or Losses (-) Due to Adjustments for Market Value	_____
26.	Net Federal Debt Securities Held as Investments in Government Accounts	_____

**G. FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:**

1.	USSGL 1610F—Investments in U.S. Treasury Securities Issued by Public Debt	_____
2.	USSGL 1611F—Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	_____
3.	USSGL 1612F—Premium on the U.S. Treasury Securities Issued by the Bureau of the Public Debt	_____
4.	USSGL 1613F—Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	_____
5.	USSGL 1618F—Market Adjustment-Investments	_____
6.	USSGL 1630F—Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	_____
7.	USSGL 1631F—Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	_____
8.	USSGL 1633F—Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	_____
9.	USSGL 1638F—Market Adjustment—Investments in U.S. Treasury Zero Coupon Bonds	_____
10.	USSGL 1639F—Contra Market Adjustment—Investments in U.S. Treasury Zero Coupon Bonds	_____
11.	Total of USSGL Accounts	_____
12.	Unreconciled Difference Between ATB(s) and this Note	_____

**H. Other Information from the Bureau of Public Debt  
(to be completed by Treasury only)**

1. Statutory Debt Limit as of September 30, 2003 \_\_\_\_\_
2. Amount of Debt Issued Subject to the Debt Limit \_\_\_\_\_

**NOTE 11. STEWARDSHIP LAND****A. Agency and Type**

	Agency (1)	Predominate Use (2)	Total Acres (3)
1.	Bureau of Land Management	_____	_____
2.	U.S. Forest Service	_____	_____
3.	U.S. Fish and Wildlife Service	_____	_____
4.	National Park Service	_____	_____
5.	Bureau of Reclamation	_____	_____
6.	Department of Defense	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____
9.	_____	_____	_____
10.	_____	_____	_____

**NOTE 12. COST OF STEWARDSHIP ASSETS ACQUIRED IN THE CURRENT FISCAL YEAR****A. Type**

	(2)
1.	Heritage Collection-Type Assets _____
2.	Heritage Natural Assets _____
3.	Heritage Cultural Assets _____
4.	Other Classes of Heritage Assets _____
5.	Stewardship Land Acquired _____
6.	Total Cost of Assets _____

**NOTE 13. FEDERAL EMPLOYEE AND VETERAN BENEFITS PAYABLE****A. Agency Office of Personnel Management (OPM) Costs for Pension, Health Benefits, and Life Insurance**

	USSGL 6400F.24 Employer Contributions (2)	Employee Contributions (3)	USSGL 6730F.24 Imputed Costs (4)	Total (5)
1. CSRS and FERS Retirement	_____	_____	_____	_____
2. Federal Employee Health Benefits	_____	_____	_____	_____
3. Federal Employee Group Life Insurance	_____	_____	_____	_____
4. Total	_____	_____	_____	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

5. USSGL 6400F.24— Benefit Program Expense- OPM	_____			
6. USSGL 6730F.24— Imputed Costs-OPM			_____	
7. Unreconciled Difference Between ATB(s) and this Note	_____		_____	
8. USSGL 5780F.24— Imputed Financing Sources-OPM			_____	
9. Unreconciled Difference Between Imputed Financing Sources and Imputed Costs			_____	

**B. Change in Pension Liability and Components of Related Expense**

1. Pension Liability/Asset (Actuarial and Current) Beginning of Period	_____
2. Prior-Period Adjustments to Pension Liability/Asset, Material Correction of Errors Restated (USSGL 7401N and USSGL 7401F)	_____
3. Prior-Period Adjustments to Pension Liability/Asset, Change in Accounting Principles and Other Non-Material Adjustments Not Restated (USSGL 7400N and USSGL 7400F)	_____
4. Corrected Pension Liability/Asset (Actuarial and Current) Beginning of Period	_____



**Pension Expense**

- |     |  |       |
|-----|--|-------|
| 5.  | Normal Costs   | _____ |
| 6.  | Interest on Unfunded Liability                                 | _____ |
| 7.  | Actuarial Gains (-)/Losses                                     | _____ |
| 8.  | Total Expense  | _____ |
| 9.  | Benefits Paid  | _____ |
| 10. | Pension Liability/Asset (Actuarial and Current)<br>End of Year | _____ |
| 11. | Valuation Date of Pension Liability/Asset                      | _____ |

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

- |     |  |       |
|-----|--|-------|
| 12. | USSGL 2610N—Actuarial Pension Liability                          | _____ |
| 13. | USSGL 2216N—Pension Benefits Due and<br>Payable to Beneficiaries | _____ |
| 14. | Unreconciled Difference Between ATB(s) and<br>this Note          | _____ |

**C. Assumptions Used**

- |    |                                    |       |
|----|------------------------------------|-------|
| 1. | Rate of Interest                   | _____ |
| 2. | Rate of Inflation                  | _____ |
| 3. | Projected Rate of Salary Increases | _____ |

**D. Change in Post-Employment Health Benefits Liability and Components of Related Expense**

(2)

- |    |  |       |
|----|--|-------|
| 1. | Post-Employment Health Benefits Liability (Actuarial<br>and Current) Beginning of Period   | _____ |
| 2. | Prior-Period Adjustments to Post-Employment<br>Health Liability, Material Correction of Errors Restated<br>(USSGL 7401N and USSGL 7401F)   | _____ |
| 3. | Prior-Period Adjustments to Post-Employment<br>Health Liability, Change in Accounting Principles<br>and Other Non-Material Adjustments Not Restated<br>(USSGL 7400N and USSGL 7400F) | _____ |
| 4. | Corrected Post-Employment Health Liability (Actuarial<br>and Current) Beginning of Period  | _____ |

**Post-Employment Health Benefits Expense**

- |    |                                |       |
|----|--------------------------------|-------|
| 5. | Normal Costs                   | _____ |
| 6. | Interest on Unfunded Liability | _____ |

- |   |       |
|---|-------|
| 7. Actuarial Gains (-)/Losses   | _____ |
| 8. Total Expense  | _____ |
| 9. Claims Paid  | _____ |
| 10. Post-Employment Health Benefits Liability (Actuarial and Current) End of Period | _____ |
| 11. Valuation Date of Post-Employment Health Benefits Liability                     | _____ |

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

- |  |       |
|--|-------|
| 12. USSGL 2620N—Actuarial Health Insurance Liability     | _____ |
| 13. USSGL 2217N—Benefit Premiums Payable to Carrier      | _____ |
| 14. Unreconciled Difference Between ATB(s) and this Note | _____ |

**E. Health Assumptions Used**

- |                      |       |
|----------------------|-------|
| 1. Rate of Interest  | _____ |
| 2. Rate of Inflation | _____ |

# NOTE 14. PRIOR-PERIOD ADJUSTMENTS—USSGL 7400N, USSGL 7400F, USSGL 7401N, AND USSGL 7401F

## A. Material Correction of Errors Restated

Description of Change	USSGL 7401N Decreases to Equity (Debit) (2)	USSGL 7401N Increases to Equity (Credit) (3)	USSGL 7401F Decreases to Equity (Debit) (4)	USSGL 7401F Increases to Equity (Credit) (5)
1. Correction to PP&E				
2. Corrections to Pension Liability/Asset				
3. Corrections to Post-Retirement Health Benefits				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. Total Correction of Errors				

## B. Changes in Accounting Principles and Other Non-Material Adjustments Not Restated

Description of Change	USSGL 7400N Decreases to Equity (Debit) (2)	USSGL 7400N Increases to Equity (Credit) (3)	USSGL 7400F Decreases to Equity (Debit) (4)	USSGL 7400F Increases to Equity (Credit) (5)
1. Correction to PP&E				
2. Correction to Pension Liability/Asset				
3. Corrections to Post-Retirement Health Benefits				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. Total Changes in Accounting Principles				
10. Total Prior-Period Adjustments				

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

- |   |       |
|---|-------|
| 11. USSGL 7401N—Prior-Period Adjustments Restated | _____ |
| 12. USSGL 7401F—Prior-Period Adjustments Restated | _____ |

13.	USSGL 7400N—Prior-Period Adjustments Not Restated	_____	
14.	USSGL 7400F—Prior-Period Adjustments Not Restated		_____
15.	Unreconciled Difference Between ATB(s) SGL 7401N and Section A	_____	_____
16.	Unreconciled Difference Between ATB(s) SGL 7400N and Section B	_____	_____

**C. Additional Information (Required if 7400N or 7400F is Greater Than \$1 Billion)**

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**NOTE 15. SELECTED DEDICATED COLLECTIONS****A. Trust Fund Revenues and Costs**

	Receipts (2)	Disbursements (3)
1. Federal Old-Age and Survivors Insurance		
2. Federal Disability Insurance		
3. Federal Hospital Insurance (Medicare, Part A)		
4. Federal Supplementary Medical Insurance (Medicare, Part B)		
5. Unemployment		
6. Hazardous Substance Superfund		
7. Highway Trust Fund		
8. Airport and Airway Trust Fund		
9. Civil Service Retirement and Disability Fund		
10. Military Retirement Trust Fund		
11. Railroad Retirement Board Trust Fund		
12. Black Lung		

**B. Trust Fund Assets**

	Net Assets End of Year (2)	Intragovernmental Net Assets End of Year (3)
1. Federal Old-Age and Survivors Insurance		
2. Federal Disability Insurance		
3. Federal Hospital Insurance (Medicare, Part A)		
4. Federal Supplementary Medical Insurance (Medicare, Part B)		
5. Unemployment		
6. Hazardous Substance Superfund		
7. Highway Trust Fund		
8. Airport and Airway Trust Fund		
9. Civil Service Retirement and Disability Fund		
10. Military Retirement Trust Fund		
11. Railroad Retirement Board Trust Fund		
12. Black Lung		

**NOTE 16. DEFERRED MAINTENANCE****A. General Property, Plant, and Equipment**

Asset Category	Cost Range to Return to Acceptable Condition		Critical Maintenance (4)	Methods Used		
	LOW (2)	HIGH (3)		Condition Assmt. (5)	Life Cycle (6)	Other (7)
1. Buildings, Structures, and Facilities	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Furniture, Fixtures, and Equipment	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Assets Under Capital Lease	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Land	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. All Other Categories	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Total Deferred Maintenance on General PP&E	_____	_____	_____			

**B. Additional Information/Explanation of Other Method Used**


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**C. Heritage Assets**

Asset Category	Cost Range to Return to Acceptable Condition		Critical Maintenance (4)	Methods Used		
	LOW (2)	HIGH (3)		Condition Assmt. (5)	Life Cycle (6)	Other (7)
1. _____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. _____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. _____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. _____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. _____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. _____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	_____	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Total Deferred Maintenance on Heritage Assets	_____	_____	_____			

**D. Additional Information/Explanation of Other Method Used**


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**E. Federal Mission Assets**

Asset Category	Cost Range to Return to Acceptable Condition		Critical Maintenance (4)	Methods Used		
	LOW (2)	HIGH (3)		Condition Assmt. (5)	Life Cycle (6)	Other (7)
1.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	_____	_____	_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Total Deferred Maintenance on Federal Mission Assets	_____	_____	_____		

**F. Additional Information/Explanation of Other Method Used**


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**G. Stewardship Land**

Asset Category	Cost Range to Return to Acceptable Condition		Critical Maintenance (4)	Methods Used		
	LOW (2)	HIGH (3)		Condition Assmt. (5)	Life Cycle (6)	Other (7)
1. Bureau of Land Management	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. National Wildlife Refuge	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. National Parks	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. National Forests	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. National Grasslands	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Wilderness Areas	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. <hr/>	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. <hr/>	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. <hr/>	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. <hr/>	<hr/>	<hr/>	<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Total Deferred Maintenance on Stewardship Land	<hr/>	<hr/>	<hr/>			

**H. Additional Information/Explanation of Other Method Used**


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**NOTE 17. OTHER ITEMS****A. Other Cash—USSGL Account 1190N**

Description	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other Cash	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxam/pm:

7. USSGL 1190N—Other Cash	_____
8. Unreconciled Difference Between ATB(s) and this Note	_____

**B. Other General Property, Plant, and Equipment—USSGL Account 1890N**

Description	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other General PP&E	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxam/pm:

7. USSGL 1890N—Other General PP&E	_____
8. Unreconciled Difference Between ATB(s) and this Note	_____

**C. Other Assets—USSGL Account 1990N**

Description	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

5. \_\_\_\_\_
6. Total Other Assets \_\_\_\_\_

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

7. USSGL 1990N—Other Assets \_\_\_\_\_
8. Unreconciled Difference Between  
ATB(s) and this Note \_\_\_\_\_

#### D. Other Accrued Liabilities—USSGL Account 2190N

Description	(2)
1. Tax Refunds Payable	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other Accrued Liabilities	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

7. USSGL 2190N—Other Accrued Liabilities \_\_\_\_\_
8. Unreconciled Difference Between  
ATB(s) and this Note \_\_\_\_\_

#### E. Contingent Liabilities—USSGL Account 2920N

Description	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Contingent Liabilities	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

7. USSGL 2920N—Contingent Liabilities \_\_\_\_\_
8. Unreconciled Difference Between  
ATB(s) and this Note \_\_\_\_\_

**F. Custodial Liabilities—USSGL Account 2980N**

Description	(2)
1. Gold Certificates	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. Total Custodial Liabilities	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxam/pm:

11. USSGL 2980N—Custodial Liabilities	_____
12. Unreconciled Difference Between ATB(s) and this Note	_____

**G. Other Liabilities—USSGL Account 2990N**

Description	(2)
1. Monitarized SDRs	_____
2. Allocated SDRs	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. Total Other Liabilities	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxam/pm:

12. USSGL 2990N—Other Liabilities	_____
13. Unreconciled Difference Between ATB(s) and this Note	_____

**H. Other Gains—USSGL Account 7190N**

Description	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other Gains	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

7. USSGL 7190N—Other Gains	_____
8. Unreconciled Difference Between ATB(s) and this Note	_____

**I. Other Losses—USSGL Account 7290N**

Description	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other Losses	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm:

7. USSGL 7290N—Other Losses	_____
8. Unreconciled Difference Between ATB(s) and this Note	_____

**NOTE 18. LOANS RECEIVABLE AND LOAN GUARANTEE LIABILITIES****A. Direct Loan and/or Loan Guarantee Program Names**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_

**B. Direct Loans Obligated Prior to Fiscal 1992****A. Present Value Method**

	Direct Loan Programs	Loans Receivable, Gross (2)	Interest Receivable (3)	Foreclosed Property (4)	Present Value Allowance (5)	Value of Assets Related to Direct Loans (6)
1.	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____	_____
11. Total	_____	_____	_____	_____	_____	_____

## B. Allowance for Loss Method

	Direct Loan Programs	Loans Receivable, Gross (2)	Interest Receivable (3)	Allowance for Loan Losses (4)	Foreclosed Property (5)	Value of Assets Related to Direct Loans (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Total						

## C. Direct Loans Obligated After Fiscal 1991

	Direct Loan Programs	Loans Receivable, Gross (2)	Interest Receivable (3)	Foreclosed Property (4)	Allowance for Subsidy Cost (Present Value) (5)	Value of Assets Related to Direct Loans (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Total						

**D. Defaulted Guaranteed Loans from Pre-1992 Guarantees****A. Present Value Method**

	Loan Guarantee Programs	Defaulted Guaranteed Loans Receivable, Gross (2)	Interest Receivable (3)	Foreclosed Property (4)	Present Value Allowance (5)	Value of Assets Related to Defaulted Guaranteed Loans Receivable, Net (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Total						

**B. Allowance for Loss Method**

	Loan Guarantee Programs	Defaulted Guaranteed Loans Receivable, Gross (2)	Interest Receivable (3)	Allowance for Loan Losses (4)	Foreclosed Property (5)	Value of Assets Related to Defaulted Guaranteed Loans Receivable, Net (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Total						

**E. Defaulted Guaranteed Loans from Post-1991 Guarantees**

	Loan Guarantee Programs	Defaulted Guaranteed Loans Receivable, Gross (2)	Interest Receivable (3)	Foreclosed Property (4)	Allowance for Subsidy Cost (Present Value) (5)	Value of Assets Related to Defaulted Guaranteed Loans Receivable, Net (6)
1.	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____	_____
11. Total	_____	_____	_____	_____	_____	_____

**F. Guaranteed Loans Outstanding**

	Loan Guarantee Programs	Outstanding Principal of Guaranteed Loans, Face Value (2)	Amount of Outstanding Principal Guaranteed (3)
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____
9.	_____	_____	_____
10.	_____	_____	_____
11. Total	_____	_____	_____



**G. Liability for Loan Guarantees****A. Present Value Method for Pre-1992 Guarantees**

Loan Guarantee Programs	Liabilities for Losses on Pre-1992 Guarantees, Present Value (2)	Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value (3)	Total Liabilities for Loan Guarantees (4)
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____
9. _____	_____	_____	_____
10. _____	_____	_____	_____
11. Total	_____	_____	_____

**B. Estimated Future Default Claims for Pre-1992 Guarantees**

Loan Guarantee Programs	Liabilities for Losses on Pre-1992 Guarantees, Estimated Future Default Claims (2)	Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value (3)	Total Liabilities for Loan Guarantees (4)
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____
9. _____	_____	_____	_____
10. _____	_____	_____	_____
11. Total	_____	_____	_____
12. Total Liability for Loan Guarantees (Note 18G)	_____	_____	_____

FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxam/pm:

13. USSGL 2180N—Loan Guarantee Liability \_\_\_\_\_
14. Unreconciled Difference Between  
ATB(s) and this Note \_\_\_\_\_

## H. Subsidy Expense for Post-1991 Direct Loans

### A. Direct Loans

	Loan Guarantee Programs	Interest Differential (2)	Defaults (3)	Fees (4)	Other (5)	Total (6)
1.	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____	_____
11. Total	_____	_____	_____	_____	_____	_____

## B. Direct Loan Modifications and Reestimates

	Loan Guarantee Programs	Modifications (2)	Reestimates (3)
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____
9.	_____	_____	_____
10.	_____	_____	_____
11. Total	_____	_____	_____

## C. Total Direct Loan Subsidy Expense

	Loan Guarantee Programs	Amount (2)
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11. Total	_____	_____

**I. Subsidy Expense for Post-1991 Loan Guarantees****A. Loan Guarantees**

	Loan Guarantee Programs	Defaults (2)	Fees (3)	Interest Supplement (4)	Other (5)	Total (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11. Total						

**B. Loan Guarantee Modifications and Reestimates**

	Loan Guarantee Programs	Modifications (2)	Reestimates (3)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11. Total			

## C. Total Loan Guarantee Subsidy Expense

	Loan Guarantee Programs	Amount (2)
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	Total	_____

J. Administrative Expense  
for Direct Loans

	Loan Programs	Amount (2)
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	Total	_____

K. Administrative Expense  
for Loan Guarantees

	Loan Programs	Amount (2)
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____
11.	Total	_____

## L. Additional Information

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**NOTE 19. COMMITMENTS AND CONTINGENCIES****A. Long-Term Leases**

	Program Name	Capital Leases (2)	Operating Leases (3)	Total (4)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.	Total Long-Term Leases			

**B. Undelivered Orders**

Enter the amount of orders for the goods and services outstanding for which the liability has not yet been accrued.

	Program Name	From the Public (2)	From Other Government Entities (3)	Total (4)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.	Total Undelivered Orders			

**C. Insurance Contingencies**

Program Name		Possible Contingency (2)	Insurance in Force (3)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total Insurance Contingencies		



**D. Unadjudicated Claims and Pending Claims on Appeal**

Description of Claim	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____
16. _____	_____
17. _____	_____
18. _____	_____
19. _____	_____
20. _____	_____
21. Total Unadjudicated Claims	_____

**E. Other Contingencies**

List any existing conditions, situations, or set of circumstances involving uncertainty as to possible financial loss.

Description of Contingency	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other Contingencies	_____

**F. Other Commitments**

Enter amounts for contractual arrangements that may require future financial obligations.

Description of Commitments	(2)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. Total Other Commitments	_____

**G. Explanation for Items D and E in Excess of \$1 Billion**


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**NOTE 20. HUMAN CAPITAL****A. Investments in Human Capital**

	Program Name	Fiscal 1999 Investments (2)	Fiscal 2000 Investments (3)	Fiscal 2001 Investments (4)	Fiscal 2002 Investments (5)	Fiscal 2003 Investments (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total					

**B. Describe the program's investments in human capital. This is required for all programs with current year investments in excess of \$500 million.**


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**NOTE 21. RESEARCH AND DEVELOPMENT****A. Investments in Basic Research**

	Program Name	Fiscal 1999 Investments (2)	Fiscal 2000 Investments (3)	Fiscal 2001 Investments (4)	Fiscal 2002 Investments (5)	Fiscal 2003 Investments (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total					

**B. Describe the program's investments in basic research. This is required for all programs with current year investments in excess of \$500 million.**


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**C. Investments in Applied Research**

	Program Name	Fiscal 1999 Investments (2)	Fiscal 2000 Investments (3)	Fiscal 2001 Investments (4)	Fiscal 2002 Investments (5)	Fiscal 2003 Investments (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total					

**D. Describe the program's investments in applied research. This is required for all programs with current year investments in excess of \$500 million.**


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**E. Investments in Development**

	Program Name	Fiscal 1999 Investments (2)	Fiscal 2000 Investments (3)	Fiscal 2001 Investments (4)	Fiscal 2002 Investments (5)	Fiscal 2003 Investments (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total					

**F. Describe the program's investments in development. This is required for all programs with current year investments in excess of \$500 million.**


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**NOTE 22. NON-FEDERAL PHYSICAL PROPERTY****A. Investments in Non-Federal Physical Property**

	Program Name	Fiscal 1999 Investments (2)	Fiscal 2000 Investments (3)	Fiscal 2001 Investments (4)	Fiscal 2002 Investments (5)	Fiscal 2003 Investments (6)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.	Total					

**B. Describe the program's investments in non-Federal physical property. This is required for all programs with current year investments in excess of \$500 million.**


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**NOTE 23. CHANGES IN NET POSITION****A. Activity in Cumulative Results of Operations and Unexpended Appropriation for Fiscal 2003**

	<b>USSGL 3310</b> Cumulative Results of Operations (2)	<b>USSGLs</b> <b>3100, 3101,</b> <b>3102F, 3103F,</b> <b>3106, 3107,</b> <b>3108, and 3109</b> Unexpended Appropriations, Net (3)
1. Balance, Beginning of Year October 1, 2002	_____	_____
2. Prior-period adjustments (+/-)	_____	_____
3. Beginning balances, as adjusted	_____	_____
4. Budgetary Financing Sources	_____	_____
5. Other Financing Sources	_____	_____
6. Other	_____	_____
7. Net Cost of Operations (+/-)	_____	_____
8. Ending Balances, September 30, 2003	_____	_____

**B. Describe the Amounts Included in Section A, Line 6, Other**


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**C. Defining the Components of the Post-Closing Balance in USSGL Account 3310: Cumulative Results of Operations**

	(2)
1. Stockholders or Association Equity	_____
2. Unrealized Gains or Losses on Marketable Securities	_____
3. Net Operating Activity Since Inception	_____
4. Other	_____
5. Post-Closing Balance in USSGL 3310, as of September 30, 2003	_____

**D. Describe the Amounts Included in Section C, Line 4, Other**


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**Note 24. DEPARTMENT OF HOMELAND SECURITY NON-FEDERAL TRANSFERS****A. Assets**

Description	Transfers out to DHS (2)	Transfers in to DHS (3)
1. Cash and Other Monetary Assets		
2. Accounts Receivable, Net		
3. Loans Receivable, Net		
4. Taxes Receivable, Net		
5. Inventories and Related Property, Net		
6. Property, Plant, and Equipment, Net		
7. Other Assets, Net		
8. Total Non-Federal Assets		

**B. Liabilities**

Description	Transfers out to DHS (2)	Transfers in to DHS (3)
1. Accounts Payable		
2. Federal Employee and Veteran Benefits Payable		
3. Environmental Liabilities		
4. Benefits Due and Payable		
5. Loan Guarantee Liabilities		
6. Other Liabilities		
7. Total Non-Federal Liabilities		

## Instructions for the Fiscal 2003 FACTS NOTES Report

By January 2, 2004, agencies must transmit their NOTES reports via the FMS FACTS 1 Internet application on GOALS II.

Agencies must complete a NOTES report for each business line. Each NOTES report consists of 24 individual notes. Each business line is linked to the ATBs by the business line ID in the Master Appropriation File (MAF). Notes 1, 2, and 23 are required to be completed for each business line.

Agencies must mark **all** of the notes either “submit to FMS” or “N/A” before transmission. **DO NOT ZERO FILL THE LINES** in a note if the note does not require an entry. Any reference to a U.S. Government Standard General Ledger (USSGL) account balance in the Notes instructions refers to the aggregate total of that USSGL account for the business line. Specific instructions in this report are presented in *italic* type.

If there is ATB data in a note for which you did not submit an ATB, please contact your Financial Reports Division Representative.

### Note 1. Reporting Entity

#### A. Identification of Business Line

*Enter a name to identify this business line.*

#### B. Programs Consolidated in this Business Line

This NOTES report defines the term “Programs,” listed in Note 1B, as an appropriation account or a group of appropriation accounts that supports a common objective. The difficulty is that objectives also can be grouped into a wide range of levels. A very low-level objective might be “to improve family housing on military bases.” Whereas a high-level objective might be “to deter and be prepared for war.” Therefore, the program level selected is a judgment call. However, please consider that FMS uses these programs to prepare the NOTES to the *Financial Report of the United States Government (FR)*. This is a high-level report and generally does not provide narrative information on programs under \$5 billion. Therefore, the more information agencies provide by program, the more meaningful the financial statements become.

*Enter the name of each program or subunit included in this business line. For consistency, the names entered here will be used as a selection database in many other Notes in this report. Names may be alphanumeric and up to 70 characters in length.*

### Note 2. Significant Accounting Policies

#### A. Departures from U.S. Generally Accepted Accounting Principles (GAAP)

1. Check the YES box if this business line contains information (either in the related set of ATBs or this NOTES report) that:  
*Departs from U.S. GAAP.*
2. If YES, explain the nature of the departure in the narrative field. The explanation should describe how the information departs from U.S. GAAP and if possible provide a dollar estimate of its effect.
3. Check “YES” if this business line contains information (either in the related set of ATBs or in this NOTES Report) that has been impacted by a change in accounting policy during the fiscal year.
4. If YES, explain the change in policy and the impact of the change in the narrative field.

**B. Subsequent Events and Significant Transactions**

*If the reporting entity had a material event that occurred after the balance sheet date or a significant transaction that occurred during the accounting period:*

*Check the YES box.*

*In line 2, describe the event or transaction.*

*In line 3, briefly describe the accounts, line items, and/or estimated dollar amounts involved.*

A significant transaction, for purposes of this note, is defined as an event or series of related events that was not routine and has a large financial impact (greater than 10 percent of the entity's annual expenditures). Examples include an actuarial reestimate or a writeoff of large amounts of foreign loans. A subsequent event can include a change in agency responsibilities, programs, or material uncertainties that arose after the balance sheet date.

**Note 3. Fund Balance With Treasury****A. Fund Balance With Treasury**

*Column 2—Enter the combined fund balance with Treasury for all ATBs in this business line. The fund balance with Treasury amount should include all undisbursed account balances with the U.S. Treasury as reported on FMS Form 2108. This amount should not include any fund balance being canceled due to "M" account legislation.*

**B. Adjustments**

1. Column 1 (lines 1-5)—*Enter and describe briefly the agency adjustments that reconcile the fund balances with Treasury to the amounts reported in USSGL 1010.*
2. Column 2 (lines 1-5)—*Enter the amounts related to items in column 1.*
3. Column 2 (line 6)—Automatically calculated.

**C. Adjusted Fund Balance With Treasury**

Automatically calculated based on information provided in sections A and B.

**D. FACTS ATB(s) Submitted: USSGL 1010 Fund Balance With Treasury**

Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1010.

**E. Unreconciled Differences Between ATB(s) and this Note**

Automatically calculated. If column 2 (line C) and column 2 (line D) are not equal, the program will issue the following warning: "The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910." Amounts reported in ATB(s) and NOTES for the same business line should be equal.

**Note 4. Other Monetary Assets****A. Other Monetary Assets—USSGL 1195N**

1. Column 2 (line 1)—*Enter the statutory value of gold included in USSGL 1195N. (Only FMS' Central Summary General Ledger and The U.S. Mint report this information.)*
2. Column 2 (line 2)—*Enter the reserve position in the International Monetary Fund (IMF) included in USSGL 1195N. (Only FMS' Central Summary General Ledger reports this information.)*

3. Column 2 (line 3)—*Enter the Special Drawing Rights (SDRs) included in USSGL 1195N. (Only FMS' Central Summary General Ledger reports this information.)*
4. Columns 1 and 2 (lines 4a-d)—*Enter a description and an amount for each category of other monetary assets included in USSGL 1195N and not listed above.*
5. Column 2 (line 5)—Automatically calculated based on information provided in section A (column 2, lines 1 through 4a-d).
6. Column 2 (line 6)—Automatically calculated. It includes the total of all the data from ATBs consolidated in this business line for USSGL 1195N.
7. Column 2 (line 7)—Automatically calculated. If lines A5 and A6 are not equal, the program will issue the following warning: "The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910." Amounts reported in ATB(s) and NOTES for the same business line should qual.

#### **B. Other Information**

1. Column 2 (line 1)—*Enter the number of fine troy ounces of gold related to the amount in A1. Enter four decimal points. (Only FMS' Central Summary General Ledger and The U.S. Mint report this information.)*
2. Column 2 (line 2)—*Enter the amount of gold certificate fund, Board of Governors of the Federal Reserve System. (Only FMS' Central Summary General Ledger and The U.S. Mint report this information.)*
3. Column 2 (line 3)—*Enter the total value of SDR certificates as of Sept. 30, for the correspondent fiscal year. (Only the Exchange Stabilization Fund reports this information.)*
4. Column 2 (line 4)—*Enter the value of a single SDR as of Sept. 30, for the correspondent fiscal year. (Only the Exchange Stabilization Fund reports this information.)*
5. Column 2 (line 5)—*Enter the amount of checks outstanding as of Sept. 30, for the correspondent fiscal year. Only FMS' Central Summary General Ledger reports this information.)*
6. Column 2 (line 6)—*Enter the market value of a troy ounce of gold per the London afternoon fixing, as of Sept. 30, for the correspondent fiscal year. (Only FMS' Central Summary General Ledger reports this information.)*

### **Note 5. Property, Plant, and Equipment**

The category of Property, Plant, and Equipment (PP&E) is the sum of USSGLs 1711N, 1712N, 1720N, 1730N, 1740N, 1750N, 1810N, 1820N, 1830N, 1832N, 1840N, and 1890N. Accumulated depreciation, amortization, and depletion reflect the sum of USSGLs 1719N, 1739N, 1749N, 1759N, 1819N, 1829N, 1839N, 1849N, and 1899N.

#### **A. Property, Plant, and Equipment**

1. Line 1  
 Column 2—*Report the amount transmitted in the ATB for fiscal 2002. Add any adjustments affecting last years' balance that have been processed by FMS for PP&E.*  
 Column 3—*Report the amount transmitted in the ATB last year, fiscal 2002, plus any adjustments affecting last years' balance that have been processed by FMS for accumulated depreciation, amortization, and depletion.*  
 Column 4—*Automatically calculated based on information contained in column 2 (line 1) and column 3 (line 1).*

2. Line 2  
Column 2—*Enter the increase or decrease to PP&E due to prior-period adjustments classified as material correction of errors that has been restated (USSGLs 7401N and 7401F).*  
Column 3—*Enter the increase or decrease to accumulated depreciation, amortization, and depletion as they relate to column 2 (line 2).*  
Column 4—*Automatically calculated based on information in column 2 (line 2) and column 3 (line 2).*
3. Line 3  
Column 2—*Enter the increase or decrease to PP&E due to prior-period adjustments classified as changes in accounting principles and other non-material adjustments not restated (USSGLs 7400N and 7400F).*  
Column 3—*Enter the accumulated depreciation, amortization, and depletion related to column 2 (line 3).*  
Column 4—*Automatically calculated based on information in column 2 (line 3) and column 3 (line 3).*
4. Line 4—*Automatically calculated based on information in columns (2-4) and lines (1-3)*
5. Line 5  
Column 2—*Enter purchases and other additions from the public during the fiscal year.*  
Column 3—*Intentionally left blank.*  
Column 4—*Automatically calculated based on information in column 2 (line 5).*
6. Line 6  
Column 2—*Enter the total purchases and other additions from other Government agencies during the fiscal year. (Do not exclude any purchased items that have been sold during the fiscal year).*  
Column 3—*Enter the accumulated depreciation, amortization, and depletion related to column 2 (line 6).*  
Column 4—*Automatically calculated based on information in column 2 and column 3 (line 6).*
7. Line 7  
Column 2—*Enter the amount of all items removed from PP&E during the fiscal year.*  
Column 3—*Enter the amount of accumulated depreciation, amortization, and depletion related to the amounts in column 2 (line 7).*  
Column 4—*Automatically calculated based on information in columns 2-3 (line 7).*
8. Line 8  
Column 2—*Enter the amount of revaluations (not included in lines 2,3,7,9), purchases, and other additions from other Government agencies during the fiscal year.*  
Column 3—*Intentionally left blank.*  
Column 4—*Automatically calculated based on information in column 2 (line 8).*
9. Line 9  
Column 2—*Enter the PP&E that has been removed from the balance sheet and reclassified as Heritage Assets, Federal Mission Assets, or Stewardship Land.*  
Column 3—*Enter the accumulated depreciation, amortization, and depletion that relate to column 2 (line 9).*  
Column 4—*Automatically calculated based on information in columns 2-3 (line 9).*

10. Line 10  
*Column 2—Intentionally left blank.*  
*Column 3—Enter the increase posted to accumulated depreciation, amortization, and depletion for current year expenses.*  
*Column 4—Automatically calculated based on information in column 3 (line 10).*
11. Line 11—Automatically calculated based on information provided in columns (2-4) and lines (4-10)
12. Line 12—Automatically calculated. It includes the total of all the USSGLs listed above from the ATBs consolidated in this business line.
13. Line 13—Automatically calculated. If lines A11 and A12 are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.”  
Amounts reported for the same business line should equal in the ATB(s) and NOTES.

## Note 6. Interest and Penalties Receivable

### A. Interest, Penalties, Fines, and Administrative Fees Receivable Related to Nonexchange Transactions

1. Column 1 (lines 1-10)—Automatically titled.
2. Column 2 (lines 1-8)—*Enter the interest receivable from taxes or other duties included in USSGL 1340N.*
3. Column 2 (line 9)—*Enter the interest receivable for other non-taxes receivables related to nonexchange transactions included in USSGL 1340N.*
4. Column 3 (lines 1-8)—*Enter the amount for the allowance for loss on interest receivable from taxes and other duties included in USSGL 1349N.*
5. Column 3 (line 9)—*Enter the amount for the allowance for loss on interest receivable for other non-taxes receivables related to nonexchange transactions included in USSGL 1349N.*
6. Column 4 (lines 1-8)—*Enter the amount of penalties, fines, and administrative fees receivable related to taxes or other duties included in USSGL 1360N.*
7. Column 4 (line 9)—*Enter the amount of penalties, fines, and administrative fees for other non-taxes receivables related to nonexchange transactions included in USSGL 1360N.*
8. Column 5 (lines 1-8)—*Enter the amount for allowance for loss on penalties, fines, and administrative fees receivable related to taxes or other duties included in USSGL 1369N.*
9. Column 5 (line 9)—*Enter the amount for the allowance for loss on penalties, fines, and administrative fees receivable for other non-taxes receivables related to nonexchange transactions included in USSGL 1369N.*
10. Columns 2-5 (line 10)—Automatically calculated.

### B. Interest, Penalties, Fines, and Administrative Fees Related to Accounts Receivable

1. Column 1 (lines 1-20)—*Select and enter a program name from Note 1B for each line that has an amount in USSGLs 1340N, 1349N, 1360N, and 1369N related to interest, penalty, and administrative fees on accounts receivable.*
2. Column 2—*Enter the amount for USSGL 1340N on each line with an entry in column 1.*

3. Column 3—*Enter the amount for USSGL 1349N on each line with an entry in column 1.*
4. Column 4—*Enter the amount for USSGL 1360N on each line with an entry in column 1.*
5. Column 5—*Enter the amount for USSGL 1369N on each line with an entry in column 1.*
6. Columns 2-5 (line 21)—Automatically calculated.

**C. Interest, Penalties, Fines, and Administrative Fees Receivable Related to Loans Receivable**

1. Column 2—*Enter the amount for USSGL 1340N related to loans receivable.*
2. Column 4—*Enter the amount for USSGL 1360N related to loans receivable.*

**D. Allowance for Loss on Interest, Penalties, Fines, and Administrative Fees Receivable Related to Loans Receivable**

1. Column 3—*Enter the amount for USSGL 1349N related to loans receivable.*
2. Column 5—*Enter the amount for USSGL 1369N related to loans receivable.*

**E. Interest Receivable and Allowance for Loss on Interest Receivable Related to Investments**

1. Column 2—*Enter the amount for USSGL 1340N related to investments.*
2. Column 3—*Enter the amount for USSGL 1349N related to investments.*

**F. Totals for Receivables and Allowances**

Columns 2-5—These amounts are automatically calculated.

**G. FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm**

1. Column 2 (line 1)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1340N.
2. Column 3 (line 2)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1349N.
3. Column 4 (line 3)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1360N.
4. Column 5 (line 4)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1369N.
5. Columns 2-5 (line 5)—These amounts are calculated automatically. Section F (column 2) must equal section G (column 2, line 1) for USSGL 1340N. Section F (column 3) must equal section G (column 3, line 2) for USSGL 1349N. Section F (column 4) must equal section G (column 4, line 3) for USSGL 1360N. Section F (column 5) must equal section G (column 5, line 4) for USSGL 1369N. If amounts are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) should equal the amounts reported for the same business line in NOTES.

**Note 7. Nonexchange Revenue and Related Receivables****A. Receivable from Nonexchange Transactions**

1. Column 1 (lines 1-12)—Automatically titled.
2. Column 2 (lines 1-8)—Automatically calculated based on prior year's NOTES report.
3. Column 3 (lines 1-8)—Automatically calculated based on prior year's NOTES report.
4. Column 4 (lines 1-8)—*Enter the fiscal 2003 ending balance for taxes receivable for USSGL 1325N.*
5. Column 5 (lines 1-8)—*Enter the fiscal 2003 ending balance of allowance for loss on taxes receivable for USSGL 1329N.*
6. Column 6 (lines 1-8)—Automatically calculated based on columns 2-5.
7. Columns 2-6 (line 9)—Automatically calculated based on columns 2-6 (lines 1-8).
8. Column 4 (line 10)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1325N.
9. Column 5 (line 11)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1329N.
10. Columns 4 and 5 (line 12)—Automatically calculated. If amounts in column 4 (line 9) and column 5 (line 9) are not equal to column 4 (line 10) and column 5 (line 11), the program will issue the following warning: "The amount reported on your Adjusted Trial Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910." Amounts reported in ATB(s) and amounts reported in NOTES for the same business line should equal.

**B. Nonexchange Revenue (T)**

1. Column 1 (lines 1-10)—Automatically titled.
2. Column 2 (lines 1-8)—*Enter the amount of USSGL 5800N.*
3. Column 3 (lines 1-8)—Automatically calculated based on information calculated in Note 7A, column 6.
4. Column 4 (lines 1-9)—*Enter the amount of nonexchange revenue for penalties and fines included in USSGL 5320N.*
5. Column 5 (lines 1-9)—*Enter the amount of contra nonexchange revenue for penalties and fines included in USSGL 5329N.*
6. Column 6 (lines 1-8)—*Enter the amount of USSGL 5890N.*
7. Columns 2-6 (line 10)—Automatically calculated based on columns 2-6 (lines 1-9).
8. Column 2 (line 11)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 5800N.
9. Column 3 (line 12)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 5801N.
10. Column 3 (line 13)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 5809N.



11. Column 4 (line 14)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 5320N.T (Nonexchange Portion).
12. Column 5 (line 15)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 5329N.T (Nonexchange Portion).
13. Column 6 (line 16)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 5890N.
14. Columns 2-6 (line 17)—These amounts are calculated automatically. Column 2 (line 10) must equal column 2 (line 11). Column 3 (line 10) must equal column 3 (line 12 less line 13). Column 4 (line 10) must equal column 4 (line 14). Column 5 (line 10) must equal column 5 (line 15). Column 6 (line 10) must equal column 6 (line 16). If amounts are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) should equal the amounts reported for the same business line in NOTES.

## Note 8. Other Actuarial Liabilities—USSGL 2690N

### A. Description of Liability

1. Column 1 (lines 1-3)—Automatically titled. (For the Department of Veterans Affairs only)
2. Column 1 (lines 4-20)—*Enter a description of the actuarial liability.*
3. Column 2 (lines 1-20)—*Enter amount of USSGL 2690N for all the actuarial liabilities listed (lines 1-20).*
4. Column 2 (line 21)—Automatically calculated based on column 2 (lines 1-20).
5. Column 2 (line 22)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 2690N.
6. Column 2 (line 23)—This amount is calculated automatically. Column 2 (line 21) must equal column 2 (line 22). If amounts are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and amounts reported in NOTES for the same business line should equal.

## Note 9. Earned Revenue Without Associated Cost

These are revenues related to SFFAS #7 paragraph 45. Examples of the items to be included in this note are the receipts from the spectrum auction or the receipts from the Outer Continental Shelf.

### A. Description of Revenue

1. Column 1 (lines 1-10)—*Enter a description of the earned revenue without associated cost.*
2. Column 2 (lines 1-10)—*Enter the Budget Subfunction (BSF) that this revenue was reported under in the Adjusted Trial-Balance (ATB).*
3. Column 3 (lines 1-10)—*Enter the USSGL account, with the appropriate X or T (nonexchange or exchange) attributes, associated with revenue reported in column 1.*
4. Column 4 (lines 1-10)—*Enter the amount associated with revenue reported in column 1.*

**B. Additional Information**

*Enter any additional information regarding significant amounts reported in lines 1-10 of section A.*

**Note 10. Federal Debt Securities****A. Securities Issued by Treasury**

Only the Department of Treasury may enter information in section A.

## 1. Columns 2 and 3 (lines 1a-1c)

*Bills—Enter the amount of outstanding marketable Treasury bills in column 2 and its related average interest rate in column 3.*

*Notes—Enter the amount of outstanding Treasury notes in column 2 and its related average interest rate in column 3.*

*Bonds—Enter the amount of outstanding Treasury bonds in column 2 and its related average interest rate in column 3.*

## 2. Columns 2 and 3 (lines 2a-2e)

*Foreign Government Series—Enter the amount of outstanding Foreign Government Series securities in column 2 and its related average interest rate in column 3.*

*Government Account Series—Enter the amount of outstanding Government Account Series securities in column 2 and its related average interest rate in column 3.*

*State and Local Government Series—Enter the amount of outstanding State and Local Government Series securities in column 2 and its related average interest rate in column 3.*

*U.S. Savings Bonds—Enter the amount of outstanding U.S. Savings Bonds in column 2 and its related average interest rate in column 3.*

*Other Non-Marketable Securities—Enter the amount of outstanding other non-marketable securities in column 2 and its related average interest rate in column 3.*

## 3. Column 2 (line 3)—Automatically calculated based on information in lines 1a-2.

4. Column 2 (line 4)—*Enter the amount of unamortized premiums on total Treasury securities listed on line 3.*5. Column 2 (line 5)—*Enter the amount of unamortized discounts on the total Treasury securities listed on line 3.*

## 6. Column 2 (line 6)—Automatically calculated based on information in lines 3-5.

**B. Securities Issued by Agencies**1. Column 1 (lines 1-10)—*Enter the program that issued the debt. Include all types of securities issued by the agencies (obligations of the United States, obligations guaranteed by the United States, obligations not guaranteed by the United States). Combine them into no more than three groups.*2. Column 2 (lines 1-10)—*Enter the amount of agency securities outstanding as of the balance sheet date, net of any premiums and discounts.*3. Column 3 (lines 1-10)—*Enter the legal source of authority to issue these securities.*

## 4. Column 2 (line 11)—Automatically calculated.

5. Column 3 (line 12)—*Only the Tennessee Valley Authority will enter the average interest rate of securities it has issued.*

**C. Total Securities Issued, Net**

Column 2—Automatically calculated based on information in lines A6 and B11.

**D. FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm**

Column 2 (line 1)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 2530N.

**E. Unreconciled Differences Between ATB(s) and this Note**

Automatically calculated. If the amount in section C (column 2) does not equal the sum of section D (line 1), the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) should equal the amounts reported for the same business line in NOTES.

**F. Agency Investments in Federal Debt Securities**

1. Column 1 (lines 1-20)—*Select and enter a program name from Note 1B for each line that has agency investments in Federal debt securities.*
2. Column 2 (lines 1-20)—*Enter the investments in Federal debt securities.*
3. Column 2 (line 21)—Automatically calculated based on section F, column 2 (lines 1-20).
4. Column 2 (line 22)—*Enter the discounts on the agency investments in Federal securities listed in column 2 (lines 1-20).*
5. Column 2 (line 23)—*Enter the premium on the agency investments in Federal securities listed in column 2 (lines 1-20).*
6. Column 2 (line 24)—*Enter the amount of discounts and/or premiums amortized on the agency investments in Federal securities in column 2. Enter amortization of premiums as a negative number.*
7. Column 2 (line 25)—*Enter the amount of gains or losses due to adjustments for market values. Enter losses as negative numbers.*
8. Column 2 (line 26)—Automatically calculated based on section F, column 2 (lines 21-25).

**G. FACTS ATB(s) Submitted as of xx/xx/xxxx, xxxxam/pm**

1. Column 2 (line 1)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1610F.
2. Column 2 (line 2)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1611F.
3. Column 2 (line 3)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1612F.
4. Column 2 (line 4)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1613F.
5. Column 2 (line 5)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1618F.
6. Column 2 (line 6)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1630F.

7. Column 2 (line 7)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1631F.
8. Column 2 (line 8)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1633F.
9. Column 2 (line 9)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1638F.
10. Column 2 (line 10)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1639F.
11. Column 2 (line 11)—Automatically calculated based on column 2 (lines 1-9).
12. Unreconciled Differences Between ATB(s) and this Note—Automatically calculated. If section F (column 2, line 26) and section G (column 2, line 11) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line should equal.

#### **H. Other Information from the Bureau of Public Debt**

To be reported by the Bureau of Public Debt only.

1. Column 2 (line 1)—*Report statutory debt limit as of September 30, 2003.*
2. Column 2 (line 2)—*Report debt subject to the debt limit.*

### **Note 11. Stewardship Land**

#### **A. Agency and Type**

1. Column 1 (lines 1-6)—Automatically titled.
2. Column 1 (lines 7-10)—*Enter a name of an agency or bureau with stewardship land.*
3. Column 2 (lines 1-10)—*Enter a description of the primary use of the stewardship land.*
4. Column 3 (line 1)—*Enter the total acres for stewardship land for Bureau of Land Management.*
5. Column 3 (line 2)—*Enter the total acres for stewardship land for U.S. Forest Service.*
6. Column 3 (line 3)—*Enter the total acres for stewardship land for U.S. Fish and Wildlife Service.*
7. Column 3 (line 4)—*Enter the total acres for stewardship land for National Park Service.*
8. Column 3 (line 5)—*Enter the total acres for stewardship land for Bureau of Reclamation.*
9. Column 3 (line 6)—*Enter the total acres for stewardship land for Department of Defense.*
10. Column 3 (lines 7-10)—*Enter the total acres for stewardship land for the department or bureau entered in column 1.*

### **Note 12. Cost of Stewardship Assets Acquired in the Current Fiscal Year**

#### **A. Type**

1. Column 1 (lines 1-6)—Automatically titled.
2. Column 2 (line 1)—*Enter the cost of heritage collection-type assets acquired during the fiscal year.*

3. Column 2 (line 2)—*Enter the cost of heritage natural assets acquired during the fiscal year.*
4. Column 2 (line 3)—*Enter the cost of heritage cultural assets acquired during the fiscal year.*
5. Column 2 (line 4)—*Enter the cost of classes of heritage assets acquired during the fiscal year other than those entered on lines 1–3.*
6. Column 2 (line 5)—*Enter the cost of stewardship land acquired.*
7. Column 2 (line 6)—Automatically calculated. It is the total of lines 1-5.

### Note 13. Federal Employee and Veteran Benefits Payable

Group all of the Federal employee and veteran benefit programs into a single unit for reporting in sections A-E.

#### A. Agency Office of Personnel Management (OPM) Costs for Pension, Health Benefits, and Life Insurance

1. Column 2 (line 1)—*Enter the total cost paid and accrued at the end of the fiscal year for the CSRS and FERS retirement programs.*
2. Column 3 (line 1)—*Enter the total amount of employee contributions recognized for the CSRS and FERS retirement programs that was paid to OPM during the fiscal year.*
3. Column 4 (line 1)—*Enter the total amount of imputed costs recognized for the CSRS and FERS programs for the fiscal year.*
4. Column 5 (line 1)—Automatically calculated from amounts provided in columns 2–4. This amount must be the same amount included in the agency's Financial Statements.
5. Column 2 (line 2)—*Enter the total cost of FEHB employer contributions at the end of the fiscal year.*
6. Column 3 (line 2)—*Enter the total cost of FEHB employee contributions at the end of the fiscal year.*
7. Column 4 (line 2)—*Enter the total cost of FEHB imputed costs at the end of the fiscal year.*
8. Column 5 (line 2)—Automatically calculated from amounts provided in columns 2-4. This amount must be the same amount included in the agency's Financial Statements.
9. Column 2 (line 3)—*Enter the total cost of FEGLI employer contributions at the end of the fiscal year.*
10. Column 3 (line 3)—*Enter the total cost of FEGLI employee contributions at the end of the fiscal year.*
11. Column 4 (line 3)—*Enter the total cost of FEGLI imputed costs at the end of the fiscal year.*
12. Column 5 (line 3)—Automatically calculated from amounts provided in columns 2-4. This amount must be the same amount included in the agency's financial statements.
13. Columns 2, 3, 4 and 5 (line 4)—Automatically calculated.
14. Column 2 (line 5)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 6400F.24.
15. Column 4 (line 6)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 6730F.24.

16. Line 7—Automatically calculated. If column 2 (lines 4 and 5) and column 4 (lines 4 and 6) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line should equal.
17. Column 4 (line 8)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 5780F.24.
18. Column 4 (line 9)—Automatically calculated.

#### **B. Change in Pension Liability and Components of Related Expense**

1. Column 2 (line 1)—*Enter the actuarial pension liability or pension asset, and pension benefits due and payable liability at the beginning of the period. Enter the pension asset as a negative amount. This should equal the balance in USSGLs 2610N and 2216N as of 10/1/2001. Report the amount transmitted in the ATB last year, fiscal 2001, plus adjustments affecting last years’ balance processed by FMS.*
2. Column 2 (line 2)—*Enter any prior-period adjustments to pension liabilities or pension assets due to material correction of errors restated (USSGLs 7401N and 7401F).*
3. Column 2 (line 3)—*Enter any prior-period adjustments to pension liabilities or pension assets due to a change in accounting principles and other non-material adjustments not restated (USSGLs 7400N and 7400F).*
4. Column 2 (line 4)—Automatically calculated from amounts provided on lines 1-3.

#### **Pension Expense**

5. Column 2 (line 5)—*Enter the normal costs for the fiscal year.*
6. Column 2 (line 6)—*Enter the interest on the unfunded liability in column 2.*
7. Column 2 (line 7)—*Enter the actuarial gain or loss.*
8. Column 2 (line 8)—Automatically calculated from amounts provided on lines 5-7.
9. Column 2 (line 9)—*Enter the benefits paid.*
10. Column 2 (line 10)—Automatically calculated from amounts provided on lines 4, 8, and 9. This amount should equal the total of USSGLs 2610N and 2216N for this business line.
11. Column 2 (line 11)—*Enter the date (format = MM/DD/YYYY) of the most recent data used to compute lines 1-9.*
12. Column 2 (line 12)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 2610N.
13. Column 2 (line 13)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 2216N.
14. Column 2 (line 14) )—Automatically calculated. If the amount in line 10 is not equal to line 12 plus 13, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL accounts does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

**C. Assumptions Used**

1. Column 2 (line 1)—*Enter the rate of interest.*
2. Column 2 (line 2)—*Enter the rate of inflation.*
3. Column 2 (line 3)—*Enter the rate of projected salary increases.*

**D. Change in Post-Employment Health Benefits Liability and Components of Related Expense**

1. Column 2 (line 1)—*Enter the actuarial liability for post-employment health benefits and premium benefits due and payable to the carrier at the beginning of the period, October 1, 2001. Report the amount transmitted in the ATB last year, fiscal 2001, plus any adjustments affecting last year's balance that have been processed by FMS.*
2. Column 2 (line 2)—*Enter any prior-period adjustments to post-employment health liability due to material correction of errors restated (USSGLs 7401N and 7401F).*
3. Column 2 (line 3)—*Enter any prior-period adjustments to post-employment health liability due to a change in accounting principles and other non-material adjustments not restated (USSGLs 7400N and 7400F).*
4. Column 2 (line 4)—Automatically calculated from amounts provided on lines 1-3.

**Post-Employment Health Benefits Expense**

5. Column 2 (line 5)—*Enter the normal costs for the fiscal year.*
6. Column 2 (line 6)—*Enter the interest on the unfunded liability.*
7. Column 2 (line 7)—*Enter the actuarial gain or loss.*
8. Column 2 (line 8)—Automatically calculated from amounts provided on lines 5-7.
9. Column 2 (line 9)—*Enter the claims paid.*
10. Column 2 (line 10)—Automatically calculated.
11. Column 2 (line 11)—*Enter the date (format = MM/DD/YYYY) of the most recent data used to compute lines 1-9.*
12. Column 2 (line 12)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 2620N.
13. Column 2 (line 13)—Automatically calculated based on the total of all the data from the ATBs consolidated in this business line for USSGL 2217N.
14. Column 2 (line 14)—Automatically calculated. If the amount in line 10 is not equal to line 12 plus 13, the program will issue the following warning: "The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910." Amounts reported in ATB(s) and NOTES for the same business line must equal.

**E. Health Assumptions Used**

1. Column 2 (line 1)—*Enter the rate of interest.*
2. Column 2 (line 2)—*Enter the rate of health care inflation.*

## Note 14. Prior-Period Adjustments—USSGLs 7400N, 7400F, 7401N, and 7401F

*Enter USSGLs 7401N and 7401F into A. Correction of Errors and Material Restatements, only. Enter USSGLs 7400N and 7400F into B. Changes in Accounting Principles and Other Adjustments Not Restated, only.*

### A. Correction of Errors and Material Restatements

1. Column 2 (line 1)—Automatically calculated based on information entered in note 5.
2. Column 3 (line 1)—Automatically calculated based on information entered in note 5.
3. Column 2 (line 2)—Automatically calculated based on information entered in note 13, section B.
4. Column 3 (line 2)—Automatically calculated based on information entered in note 13, section B.
5. Column 2 (line 3)—Automatically calculated based on information entered in note 13, section D.
6. Column 3 (line 3)—Automatically calculated based on information entered in note 13, section D.
7. Column 1 (lines 4–8)—*Enter a description of the material error that was restated.*
8. Column 2—*Enter the decrease to equity from USSGL 7401N on each line with an entry in column 1.*
9. Column 3—*Enter the increase to equity from USSGL 7401N on each line with an entry in column 1.*
10. Column 4—*Enter the decrease to equity from USSGL 7401F on each line with an entry in column 1.*
11. Column 5—*Enter the increase to equity from USSGL 7401F on each line with an entry in column 1.*
12. Columns 2-5 (line 9)—Automatically calculated.

### B. Changes in Accounting Principles and Other Adjustments Not Restated

1. Column 2 (line 1)—Automatically calculated based on information entered in note 5.
2. Column 3 (line 1)—Automatically calculated based on information entered in note 5.
3. Column 2 (line 2)—Automatically calculated based on information entered in note 13, section B.
4. Column 3 (line 2)—Automatically calculated based on information entered in note 13, section B.
5. Column 2 (line 3)—Automatically calculated based on information entered in note 13, section D.
6. Column 3 (line 3)—Automatically calculated based on information entered in note 13, section D.
7. Column 1 (lines 4–8)—*Enter a description of the change and other non-material adjustments not restated.*
8. Column 2—*Enter the decrease to equity from USSGL 7400N on each line with an entry in column 1.*
9. Column 3—*Enter the increase to equity from USSGL 7400N on each line with an entry in column 1.*
10. Column 4—*Enter the decrease to equity from USSGL 7400F on each line with an entry in column 1.*



11. Column 5—*Enter the increase to equity from USSGL 7400F on each line with an entry in column 1.*
12. Columns 2-5 (line 9)—Automatically calculated.
13. Columns 2-5 (line 10)—Automatically calculated based on amounts in sections A and B.
14. Column 2 (line 11)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 7401N.
15. Column 4 (line 12)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 7401F.
16. Column 2 (line 13)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 7400N.
17. Column 4 (line 14)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 7400F.
18. Column 2 (line 15) and column 4 (line 15)—Automatically calculated. If Section A [column 3 minus 2 (line 9) does not equal line 11] OR [column 5 minus 4 (line 9) does not equal line 12], the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.
19. Column 2 (line 16) and column 4 (line 16)—Automatically calculated. If Section B [column 3 minus 2 (line 9) does not equal line 13] OR [column 5 minus 4 (line 9) does not equal line 14], the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

### C. Additional Information

*Disclose additional information about the adjustments. Complete this section if USSGLs 7400N or 7400F is greater than \$1 billion.*

## Note 15. Selected Dedicated Collections

### A. Trust Fund Receipts and Disbursements

1. Columns 2 and 3 (line 1)—*Enter fund receipts and disbursements for Federal Old-Age and Survivors Insurance.*
2. Columns 2 and 3 (line 2)—*Enter fund receipts and disbursements for Federal Disability Insurance.*
3. Columns 2 and 3 (line 3)—*Enter fund receipts and disbursements for Federal Hospital Insurance (Medicare, Part A).*
4. Columns 2 and 3 (line 4)—*Enter fund receipts and disbursements for Federal Supplementary Medical Insurance (Medicare, Part B).*
5. Columns 2 and 3 (line 5)—*Enter fund receipts and disbursements for unemployment.*
6. Columns 2 and 3 (line 6)—*Enter fund receipts and disbursements for the Hazardous Substance Superfund.*
7. Columns 2 and 3 (line 7)—*Enter fund receipts and disbursements for the Highway Trust Fund.*

8. Columns 2 and 3 (line 8)—*Enter fund receipts and disbursements for the Airport and Airway Trust Fund.*
9. Columns 2 and 3 (line 9)—*Enter fund receipts and disbursements for the Civil Service Retirement and Disability Fund.*
10. Columns 2 and 3 (line 10)—*Enter fund receipts and disbursements for the Military Retirement Trust Fund.*
11. Columns 2 and 3 (line 11)—*Enter fund receipts and disbursements for the Railroad Retirement Board Trust Fund.*
12. Columns 2 and 3 (line 12)—*Enter fund receipts and disbursements for Black Lung.*

**B. Trust Fund Assets**

1. Columns 2 and 3 (line 1)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for Federal Old-Age and Survivors Insurance.*
2. Columns 2 and 3 (line 2)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for Federal Disability Insurance.*
3. Columns 2 and 3 (line 3)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for Federal Hospital Insurance (Medicare, Part A).*
4. Columns 2 and 3 (line 4)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for Federal Supplementary Medical Insurance (Medicare, Part B).*
5. Columns 2 and 3 (line 5)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for unemployment.*
6. Columns 2 and 3 (line 6)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for the Hazardous Substance Superfund.*
7. Columns 2 and 3 (line 7)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for the Highway Trust Fund.*
8. Columns 2 and 3 (line 8)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for the Airport and Airway Trust Fund.*
9. Columns 2 and 3 (line 9)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for the Civil Service Retirement and Disability Fund.*
10. Columns 2 and 3 (line 10)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for the Military Retirement Trust Fund.*
11. Columns 2 and 3 (line 11)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for the Railroad Retirement Board Trust Fund.*

12. Columns 2 and 3 (line 12)—*Enter the total of all assets as shown on the Balance Sheet of the trust fund in column 2 and the total of the intragovernmental assets on the Balance Sheet of the trust fund in column 3 at the end of the year for Black Lung.*

## Note 16. Deferred Maintenance

### A. General Property, Plant, and Equipment

1. Column 1 (lines 1-5)—Automatically titled.
2. Columns 2 and 3 (lines 1-5)—*Enter the cost range to return to acceptable condition for each asset listed in column 1.*  
Column 2 (lines 1-5)—*Enter the lowest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*  
Column 3 (lines 1-5)—*Enter the highest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*
3. Column 4 (lines 1-5)—*Enter the cost of maintenance not yet performed or delayed for future periods the agency deems critical.*
4. Columns 5-7 (lines 1-5)—*Check the method or methods used in the calculation of the dollar amount of deferred maintenance.*
5. Columns 2-4 (line 6)—Automatically calculated.

### B. Additional Information/Explanation of Other Method Used

*Enter additional information about significant amounts in section A (lines 1-5)—particularly amounts deemed critical. Also enter the description of the other method used if the other box is checked.*

### C. Heritage Assets

1. Column 1 (lines 1-9)—*Enter a description of the assets.*
2. Columns 2 and 3 (lines 1-9)—*Enter the cost range to return to acceptable condition for each asset listed in column 1.*  
Column 2 (lines 1-9)—*Enter the amount for the lowest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*  
Column 3 (lines 1-9)—*Enter the amount for the highest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*
3. Column 4 (lines 1-9)—*Enter the cost of maintenance not yet performed or delayed for future periods the agency deems critical.*
4. Columns 5-7 (lines 1-9)—*Check the method or methods used in the calculation of the dollar amount of deferred maintenance.*
5. Columns 2-4 (line 10)—Automatically calculated.

### D. Additional Information/Explanation of Other Method Used

*Enter additional information about significant amounts in section C (lines 1-10)—particularly amounts deemed critical. Also enter the description of the other method used if the other box is checked.*

### E. Federal Mission Assets

1. Column 1 (lines 1-9)—*Enter a description of the assets.*

2. Columns 2 and 3 (lines 1-9) —*Enter the cost range to return to acceptable condition for each asset listed in column 1.*  
     Column 2 (lines 1-9)—*Enter the lowest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*  
     Column 3 (lines 1-9)—*Enter the highest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*
3. Column 4 (lines 1–9)—*Enter the cost of maintenance not yet performed or delayed for future periods the agency deems critical.*
4. Columns 5-7 (lines 1-9)—*Check the method or methods used in the calculation of the dollar amount of deferred maintenance.*
5. Columns 2-4 (line 10)—Automatically calculated.

#### **F. Additional Information/Explanation of Other Method Used**

*Enter additional information about significant amounts in section E (lines 1-10)—particularly amounts deemed critical. Also enter the description of the other method used if the other box is checked.*

#### **G. Stewardship Land**

*Enter the cost range to return to acceptable condition and for critical maintenance for each asset listed in column 1.*

1. Column 1 (lines 1-6)—Automatically titled.
2. Column 1 (lines 7-10)—*Enter a description of the assets.*
3. Columns 2 and 3 (lines 1-10)  
     Column 2 (lines 1-10)—*Enter the lowest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*  
     Column 3 (lines 1-10)—*Enter the highest estimated cost of returning the asset to acceptable condition. If there is no range, enter the same figure in both columns 2 and 3.*
4. Column 4 (lines 1-10)—*Enter the cost of maintenance not yet performed or delayed for future periods that the agency deems critical.*
5. Columns 5-7 (lines 1-10)—*Check the method or methods used in the calculation of the dollar amount of deferred maintenance.*
6. Columns 2-4 (line 11)—Automatically calculated.

#### **H. Additional Information/Explanation of Other Method Used**

*Enter additional information about significant amounts in section G (lines 1-10)—particularly amounts deemed critical. Also enter the description of the other method used if the other box is checked.*

### **Note 17. Other Items**

#### **A. Other Cash—USSGL 1190N**

1. Column 1 (lines 1-5)—*Enter a description for each category of assets included in USSGL 1190N.*
2. Column 2 (lines 1-5)—*Enter the amount for each category of assets included in USSGL 1190N.*
3. Column 2 (line 6)—Automatically calculated.

4. Column 2 (line 7)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1190N.
5. Column 2 (line 8)—Automatically calculated. If column 2 (line 7) and column 2 (line 6) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

**B. Other General Property, Plant, and Equipment—USSGL 1890N**

1. Column 1 (lines 1-5)—*Enter a description for each category of PP&E included in USSGL 1890N.*
2. Column 2 (lines 1-5)—*Enter the amount for each category of PP&E included in USSGL 1890N.*
3. Column 2 (line 6)—Automatically calculated.
4. Column 2 (line 7)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1890N.
5. Column 2 (line 8)—Automatically calculated. If column 2 (line 7) and column 2 (line 6) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

**C. Other Assets—USSGL 1990N**

1. Column 1 (lines 1-5)—*Enter a description for each category of assets included in USSGL 1990N.*
2. Column 2 (lines 1-5)—*Enter the amount for each category of assets included in USSGL 1990N.*
3. Column 2 (line 6)—Automatically calculated.
4. Column 2 (line 7)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 1990N.
5. Column 2 (line 8)—Automatically calculated. If column 2 (line 7) and column 2 (line 6) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

**D. Other Accrued Liabilities—USSGL 2190N**

1. Column 2 (lines 1)—Enter the corresponding amount. (Only IRS reports this information.)
2. Column 1 (lines 2-5)—*Enter a description for each category of liabilities in USSGL 2190N*
3. Column 2 (lines 2-5)—*Enter the amount for each category of liabilities in USSGL 2190N.*
4. Column 2 (line 6)—Automatically calculated.
5. Column 2 (line 7)—Automatically calculated. It includes the total data from ATBs consolidated in this business line for USSGL 2190N.

6. Column 2 (line 8)—Automatically calculated. If column 2 (line 7) and column 2 (line 6) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

#### **E. Contingent Liabilities—USSGL 2920N**

1. Column 1 (lines 1-5)—*Enter a description for each category of liabilities included in USSGL 2920N.*
2. Column 2 (lines 1-5)—*Enter the amount for each category of liabilities included in USSGL 2920N.*
3. Column 2 (line 6)—Automatically calculated.
4. Column 2 (line 7)—Automatically calculated. It includes the total data from ATBs consolidated in this business line for USSGL 2920N.
5. Column 2 (line 8)—Automatically calculated. If column 2 (line 7) and column 2 (line 6) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

#### **F. Custodial Liabilities—USSGL 2980N**

1. Column 2 (line 1)—Enter the corresponding amount. (Only the Central Summary General Ledger and The U.S. Mint report this information.)
2. Column 1 (lines 2-9)—Enter a description for each category of liabilities included in USSGL 2980N.
3. Column 2 (lines 2-9)—Enter the amount for each category of liabilities included in USSGL 2980N.
4. Column 2 (line 10)—Automatically calculated.
5. Column 2 (line 11)—Automatically calculated. It includes the total data from ATBs consolidated in this business line for USSGL 2980N.
6. Column 2 (line 12)—Automatically calculated. If column 2 (line 10) and column 2 (line 11) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

#### **G. Other Liabilities—USSGL 2990N**

1. Column 2 (line 1)—*Enter the corresponding amount. (Only the Exchange Stabilization Fund (ESF) reports this information.)*
2. Column 2 (line 2)—*Enter the corresponding amount. (Only ESF reports this information.)*
3. Column 1 (lines 3-10)—*Enter the description of the liability.*
4. Column 2 (lines 3-10)—*Enter the amount for each category of liabilities included in USSGL 2990N not listed above.*
5. Column 2 (line 11)—Automatically calculated.

6. Column 2 (line 12)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 2990N.
7. Column 2 (line 13)—Automatically calculated. If column 2 (line 11) and column 2 (line 12) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

#### **H. Other Gains—USSGL 7190N**

1. Column 1 (lines 1-5)—*Enter a description for each category of gains included in USSGL 7190N.*
2. Column 2 (lines 1-5)—*Enter the amount for each category of gains included in USSGL 7190N.*
3. Column 2 (line 6)—Automatically calculated.
4. Column 2 (line 7)—Automatically calculated. It includes the total data from ATBs consolidated in this business line for USSGL 7190N.
5. Column 2 (line 8)—Automatically calculated. If column 2 (line 6) and column 2 (line 7) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

#### **I. Other Losses—USSGL 7290N**

1. Column 1 (lines 1-5)—*Enter a description for each category of losses included in USSGL 7290N.*
2. Column 2 (lines 1-5)—*Enter the amount for each category of losses included in USSGL 7290N.*
3. Column 2 (line 6)—Automatically calculated.
4. Column 2 (line 7)—Automatically calculated. It includes the total data from ATBs consolidated in this business line for USSGL 7290N.
5. Column 2 (line 8)—Automatically calculated. If column 2 (line 6) and column 2 (line 7) are not equal, the program will issue the following warning: “The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910.” Amounts reported in ATB(s) and NOTES for the same business line must equal.

### **Note 18. Loans Receivable and Loan Guarantee Liabilities**

#### **A. Direct Loan and/or Loan Guarantee Program Names**

Column 1 (lines 1-10)—*Enter a unique name for each of the direct loan and/or loan guarantee programs operated by the reporting entity. Program names entered here will be used in the remainder of this note.*

#### **B. Direct Loans Obligated Prior to Fiscal 1992**

##### **a. Present Value Method**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line with an amount in direct loans obligated prior to fiscal 1992 (present value method).*

2. Column 2 (lines 1-10)—*Enter the loans receivable (gross) for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the interest receivable for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the net realizable value of related foreclosed property for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the present value allowance for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**b. Allowance for Loss Method**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount in direct loans obligated prior to fiscal 1992 (allowance for loss method).*
2. Column 2 (lines 1-10)—*Enter the loans receivable (gross) for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the interest receivable for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the allowance for loan losses for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the net realizable value of related foreclosed property for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**C. Direct Loans Obligated After Fiscal 1991**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount in direct loans obligated after fiscal 1991.*
2. Column 2 (lines 1-10)—*Enter the loans receivable (gross) for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the interest receivable for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the estimated net realizable value of related foreclosed property for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the allowance for subsidy cost (present value) for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**D. Defaulted Guaranteed Loans from Pre-1992 Guarantees**

**a. Present Value Method**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount in defaulted guaranteed loans from pre-1992 guarantees (present value method).*
2. Column 2 (lines 1-10)—*Enter the gross receivables from defaulted guaranteed loans assumed for direct collection for each line with an entry in column 1.*



3. Column 3 (lines 1-10)—*Enter the interest receivable for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the estimated net realizable value of related foreclosed property for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the present value allowance for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**b. Allowance for Loss Method**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount in defaulted guaranteed loans from pre-1992 guarantees (allowance for loss method).*
2. Column 2 (lines 1-10)—*Enter the gross receivables from defaulted guaranteed loans assumed for direct collection for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the interest receivable for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the allowance for loan losses for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the estimated net realizable value of foreclosed property for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**E. Defaulted Guaranteed Loans from Post-1991 Guarantees**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount in defaulted guaranteed loans from post-1991 guarantees.*
2. Column 2 (lines 1-10)—*Enter the gross receivables from defaulted guaranteed loans assumed for direct collection for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the interest receivable for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the net realizable value of related foreclosed property for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the allowance for subsidy cost (present value) for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**F. Guaranteed Loans Outstanding**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount in guaranteed loans outstanding.*
2. Column 2 (lines 1-10)—*Enter the outstanding principal of guaranteed loans (face value) for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the outstanding principal that is guaranteed for each line with an entry in column 1.*

4. Columns 2 and 3 (line 11)—Automatically calculated.

## **G. Liability for Loan Guarantees**

### **a. Present Value Method for Pre-1992 Guarantees**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to pre-1992 loan guarantees (present value method).*
2. Column 2 (lines 1-10)—*Enter the present value of liabilities for losses on pre-1992 guarantees for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the present value of the estimated net cash flows to be paid by the entity as a result of the loan guarantees for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—Automatically calculated.
5. Columns 2-4 (line 11)—Automatically calculated.

### **b. Estimated Future Default Claims for Pre-1992 Guarantees**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to pre-1992 loan guarantees (estimated future default claims method).*
2. Column 2 (lines 1-10)—*Enter the liabilities for losses on pre-1992 guarantees, estimated future default claims, for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the present value of the estimated net cashflows to be paid by the entity as a result of the loan guarantees for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—Automatically calculated.
5. Columns 2-4 (line 11)—Automatically calculated.
6. Column 4 (line 12)—Automatically calculated based on section G (a and b).
7. Column 4 (line 13)—Automatically calculated. It includes the total of all the data from the ATBs consolidated in this business line for USSGL 2180N.
8. Column 4 (line 14)—Automatically calculated. If column 4 (line 12) and column 4 (line 13) are not equal, the program will issue the following warning: "The amount reported on your Adjusted Trial-Balance for the related USSGL account does not agree with the amount reported in this note. Please reconcile this difference before submitting to FMS. For assistance, contact the Financial Reports Division at (202) 874-9910." Amounts reported in ATB(s) and NOTES for the same business line must equal.

## **H. Subsidy Expense for Post-1991 Direct Loans**

*Report the direct loan subsidy expense at present value.*

### **a. Direct Loans**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to subsidy expense for post-1991 loans.*
2. Column 2 (lines 1-10)—*Enter the present value of subsidy expense attributable to the interest rate differential for each line with an entry in column 1. The interest rate differential is defined as the difference between the interest rate the agency expects to collect from the borrowers and the interest rate the agency will pay on funds borrowed to finance the loans.*

3. Column 3 (lines 1-10)—*Enter the present value of the estimated delinquencies and defaults (net of recoveries) for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the present value of the estimated fees collected (offsetting expense) for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the present value of other cashflows, including prepayments and proceeds of loan asset sales, for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**b. Direct Loan Modifications and Reestimates**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to subsidy expense for post-1991 loans.*
2. Column 2 (lines 1-10)—*Enter the subsidy cost of modifications of direct loans previously disbursed for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the reestimates of the subsidy cost of direct loans previously disbursed for each line with an entry in column 1.*
4. Columns 2 and 3 (line 11)—Automatically calculated.

**c. Total Direct Loan Subsidy Expense**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to subsidy expense for post-1991 loans.*
2. Column 2 (lines 1-10)—*Enter the total subsidy expense for the current year's direct loans, modifications, and reestimates for each line with an entry in column 1.*
3. Column 2 (line 11)—Automatically calculated.

**I. Subsidy Expense for Post-1991 Loan Guarantees**

*Report the loan guarantee subsidy expense.*

**a. Loan Guarantees**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to loan guarantee subsidy expense for post-1991 loans.*
2. Column 2 (lines 1-10)—*Enter the present value of the estimated payments for delinquencies and defaults on loan guarantees (net of recoveries) for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the present value of the estimated fees collected (offsetting expense) for each line with an entry in column 1.*
4. Column 4 (lines 1-10)—*Enter the present value of the interest supplement for each line with an entry in column 1.*
5. Column 5 (lines 1-10)—*Enter the present value of other cashflows for each line with an entry in column 1.*
6. Column 6 (lines 1-10)—Automatically calculated.
7. Columns 2-6 (line 11)—Automatically calculated.

**b. Loan Guarantee Modifications and Reestimates**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to loan guarantee subsidy expense for post-1991 loans.*
2. Column 2 (lines 1-10)—*Enter the subsidy cost of modifications of loan guarantees previously made for each line with an entry in column 1.*
3. Column 3 (lines 1-10)—*Enter the reestimates of the subsidy cost for each line with an entry in column 1.*
4. Columns 2 and 3 (line 11)—Automatically calculated.

**c. Total Loan Guarantee Subsidy Expense**

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to loan guarantee subsidy expense for post-1991 loans.*
2. Column 2 (lines 1-10)—*Enter the total subsidy expense for the current year's loan guarantees, modifications, and reestimates for each line with an entry in column 1.*
3. Column 2 (line 11)—Automatically calculated.

**J. Administrative Expense for Direct Loans**

*Report the portions of salaries and other administrative expenses that have been accounted for in support of the direct loan programs.*

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to administrative expense amount in support of the direct loan programs.*
2. Column 2 (lines 1-10)—*Enter an amount for each line with an entry in column 1.*
3. Column 2 (line 11)—Automatically calculated.

**K. Administrative Expense for Loan Guarantees**

*Report the portions of salaries and other administrative expenses that have been accounted for in support of the loan guarantee programs.*

1. Column 1 (lines 1-10)—*Select and enter a program name from note 18A for each line that has an amount related to the portions of salaries and other administrative expenses that have been accounted for in support of the loan guarantee programs.*
2. Column 2 (lines 1-10)—*Enter an amount for each line with an entry in column 1.*
3. Column 2 (line 11)—Automatically calculated.

**L. Additional Information**

*Provide other information related to direct loan and loan guarantee programs, as appropriate, including any commitments to guarantee management's method for accruing interest revenue and recording interest receivable and management's policy for accruing interest on non-performing loans.*

**Note 19. Commitments and Contingencies****A. Long-Term Leases**

1. Column 1 (lines 1- 20)—*Select and enter a program name from note 1B for each line that has an amount related to long-term leases for capital and operating leases.*

2. Column 2 (lines 1-20)—*Enter the amount for capital leases on each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter the amount for operating leases on each line with an entry in column 1.*
4. Column 4 (lines 1-20)—Automatically calculated.
5. Columns 2-4 (line 21)—Automatically calculated.

#### **B. Undelivered Orders**

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B for each line that has an amount related to undelivered orders from the public or the Government.*
2. Column 2 (lines 1-20)—*Enter undelivered orders from the public on each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter undelivered orders from the Government on each line with an entry in column 1.*
4. Column 4 (lines 1-20)—Automatically calculated.
5. Columns 2-4 (line 21)—Automatically calculated.

#### **C. Insurance Contingencies**

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B for each line that has an amount related to insurance contingencies for possible contingency and insurance in force.*
2. Column 2 (lines 1-20)—*Enter the possible contingency on each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter the amount of insurance in force on each line with an entry in column 1.*
4. Columns 2-3 (line 21)—Automatically calculated.

#### **D. Unadjudicated Claims and Pending Claims on Appeal**

*Enter the total of all claims, whether asserted or unasserted, not yet settled judicially that have a reasonably possible likelihood of an unfavorable outcome for the Government. Include the reasonably possible loss amount, not the claimed amount, unless that amount is the reasonably possible loss amount. (If the reasonably possible amount is a range with no amount in the range a better estimate than any other, include the minimum amount of the range.) This does not include amounts that have been accrued on the Balance Sheet for estimated unadjudicated claims for benefits or claims not yet settled that have a probable likelihood of an unfavorable outcome, and it does not include amounts for claims with a remote likelihood of an unfavorable outcome.*

1. Column 1 (lines 1-20)—*Enter a description of the claim.*
2. Column 2 (lines 1-20)—*Enter the claims on each line with an entry in column 1.*
3. Column 2 (line 21)—Automatically calculated.

#### **E. Other Contingencies**

*Enter all other estimated loss contingencies not included in sections A–C above that are at least reasonably possible to occur. This does not include amounts already disclosed as a liability on the Balance Sheet nor does it include losses where the chance of loss is only remote.*

1. Column 1 (lines 1-5)—*Enter a description of the contingencies.*

2. Column 2 (lines 1-5)—*Enter the amount for each contingency reported in column 1.*
3. Column 2 (line 6)—Automatically calculated.

#### **F. Other Commitments**

*Enter all other commitments not included above in sections A-D that are at least reasonably possible to occur and may require future financial obligations.*

1. Column 1 (lines 1-5)—*Enter a description of the commitments.*
2. Column 2 (lines 1-5)—*Enter the amount for each commitment reported in column 1.*
3. Column 2 (line 6)—Automatically calculated.

#### **G. Explanation for Items D and E in Excess of \$1 Billion**

*Describe all items over \$1 billion.*

### **Note 20. Human Capital**

*Report the total costs of expenses incurred by programs for public education and training that are intended to maintain or increase national productive capacity, and that produce outputs and outcomes that provide evidence of maintaining or increasing national productive capacity. These expenses exclude education and training expenses for Federal civilian and military personnel. They also exclude education and training expenses whose purpose is not maintaining or enhancing national productive capacity.*

#### **A. Investments in Human Capital**

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B for each line that meets the criteria of this note.*
2. Column 2 (lines 1-20)—*Enter an amount that represents the annual investments for fiscal 1999 for each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter an amount that represents the annual investments for fiscal 2000 for each line with an entry in column 1.*
4. Column 4 (lines 1-20)—*Enter an amount that represents the annual investments for fiscal 2001 for each line with an entry in column 1.*
5. Column 5 (lines 1-20)—*Enter an amount that represents the annual investments for fiscal 2002 for each line with an entry in column 1.*
6. Column 6 (lines 1-20)—*Enter an amount that represents the annual investments for fiscal 2003 for each line with an entry in column 1.*
7. Columns 2-5 (line 21)—Automatically calculated.

#### **B. Additional Information**

*Describe the program's investments in human capital. This is required for all programs with current year investments in excess of \$500 million.*

## Note 21. Research and Development

*Report the total costs of expenses incurred to support the search for new or refined knowledge and ideas (and for the application or use of such knowledge and ideas) for the development of new or improved products and processes with the expectation of maintaining or increasing national economic productive capacity or yielding other future benefits. This note is designed to collect the total amount spent on research and development to support the search for new and refined knowledge and ideas by the reporting entity.*

### A. Investments in Basic Research

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B for each line that has an amount related to investments in basic research.*
2. Column 2 (lines 1-20)—*Enter the investment in basic research expenses for fiscal 1999 for each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter the investment in basic research expenses for fiscal 2000 for each line with an entry in column 1.*
4. Column 4 (lines 1-20)—*Enter the investment in basic research expenses for fiscal 2001 for each line with an entry in column 1.*
5. Column 5 (lines 1-20)—*Enter the investment in basic research expenses for fiscal 2002 for each line with an entry in column 1.*
6. Column 6 (lines 1-20)—*Enter the investment in basic research expenses for fiscal 2003 for each line with an entry in column 1.*
7. Columns 2-5 (line 21)—Automatically calculated.

### B. Additional Information

*Describe the program's investments in basic research. This is required for all programs with current year investments in excess of \$500 million.*

### C. Investments in Applied Research

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B for each line that has an amount related to investments in applied research.*
2. Column 2 (lines 1-20)—*Enter the investment in applied research expenses for fiscal 1999 for each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter the investment in applied research expenses for fiscal 2000 for each line with an entry in column 1.*
4. Column 4 (lines 1-20)—*Enter the investment in applied research expenses for fiscal 2001 for each line with an entry in column 1.*
5. Column 5 (lines 1-20)—*Enter the investment in applied research expenses for fiscal 2002 for each line with an entry in column 1.*
6. Column 6 (lines 1-20)—*Enter the investment in applied research expenses for fiscal 2003 for each line with an entry in column 1.*
7. Columns 2-5 (line 21)—Automatically calculated.

### D. Additional Information

*Describe the program's investments in applied research. This is required for all programs with current year investments in excess of \$500 million.*

**E. Investments in Development**

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B that has an amount related to investments in development.*
2. Column 2 (lines 1-20)—*Enter the investment in development expenses for fiscal 1999 for each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter the investment in development expenses for fiscal 2000 for each line with an entry in column 1.*
4. Column 4 (lines 1-20)—*Enter the investment in development expenses for fiscal 2001 for each line with an entry in column 1.*
5. Column 5 (lines 1-20) —*Enter the investment in development expenses for fiscal 2002 for each line with an entry in column 1.*
6. Column 6 (lines 1-20) —*Enter the investment in development expenses for fiscal 2003 for each line with an entry in column 1.*
7. Columns 2-5 (line 21)—Automatically calculated.

**F. Additional Information**

*Describe the program's investments in development. This is required for all programs with current year investments in excess of \$500 million.*

**Note 22. Non-Federal Physical Property**

*Report the total costs of expenses incurred by the entity for the purchase, construction, or major renovation of physical property owned by State and local governments. This includes major additions, alterations, and replacements; the purchase of major equipment; and the purchase or improvement of other physical assets. Grants for maintenance and operations are not considered investments.*

**A. Investments in Non-Federal Physical Property**

1. Column 1 (lines 1-20)—*Select and enter a program name from note 1B for each line that meets the criteria of this note.*
2. Column 2 (lines 1-20)—*Enter the investment in non-Federal physical property for fiscal 1999 for each line with an entry in column 1.*
3. Column 3 (lines 1-20)—*Enter the investment in non-Federal physical property for fiscal 2000 for each line with an entry in column 1.*
4. Column 4 (lines 1-20)—*Enter the investment in non-Federal physical property for fiscal 2001 for each line with an entry in column 1.*
5. Column 5 (lines 1-20)—*Enter the investment in non-Federal physical property for fiscal 2002 for each line with an entry in column 1.*
6. Column 5 (lines 1-20)—*Enter the investment in non-Federal physical property for fiscal 2003 for each line with an entry in column 1.*
7. Columns 2-5 (line 21)—Automatically calculated.



**B. Additional Information**

*Enter a short narrative description of major programs involving this entity's Federal investments in non-Federal physical property including a description of programs or policies under which non-cash assets are transferred to State and local governments. This is required for all programs with current year investments in excess of \$500 million.*

**Note 23. Changes in Net Position****A. Activity in Cumulative Results of Operations and Unexpended Appropriation for Fiscal 2003**

1. Column 2 (line 1)—*Enter the balance of USSGL 3310 at the beginning of the fiscal year. This amount should equal the amount transmitted in the ATBs for fiscal 2003, since all ATBs are pre-closing. It also should agree with the amount in the CFO confirmation letters.*
2. Column 3 (line 1)—*Enter the balance of unexpended appropriation, USSGLs 3100, at the beginning of the fiscal year. Report the amounts transmitted in the ATB for fiscal 2003 and add any adjustments (made by FMS) affecting the fiscal 2003 balance.*
3. Column 2 (line 2)—*Enter the amount of prior-period adjustments affecting cumulative results of operations.*
4. Column 3 (line 2)—*Enter the amount of prior-period adjustments affecting unexpended appropriations, USSGLs 3108 and 3109.*
5. Columns 2 and 3 (line 3)—Automatically calculated.
6. Column 2 (line 4)—*Enter the amount of budgetary financing sources affecting cumulative results of operations.*
7. Column 3 (line 4)—*Enter the amount of budgetary financing sources affecting unexpended appropriations, USSGLs 3101, 3102F, 3103F, 3106, and 3107.*
8. Column 2 (line 5)—*Enter other financing sources affecting cumulative results of operations.*
9. Column 2 (line 6)—*Enter any other adjustments affecting cumulative results of operations.*
10. Column 2 (line 7)—*Enter the net cost of operations. This amount should equal the amount reported in the net cost statement. For non-CFO agencies, this amount should equal the amount reported in the income statement.*
11. Columns 2 and 3 (line 8)—Automatically calculated.

**B. Describe the Amounts Included in Section A, Line 6, Other**

*Enter a description of the amounts included in line 6, Other.*

**C. Defining the Components of the Post-Closing Balance in USSGL 3310: Cumulative Results of Operations**

1. Column 2 (line 1)—*Enter stockholders or associations equity.*
2. Column 2 (line 2)—*Enter unrealized gains or losses on marketable securities.*
3. Column 2 (line 3)—*Enter the net operating activity since inception of activities.*
4. Column 2 (line 4)—*Enter other components. Briefly explain these items in section D.*

5. Column 2 (line 5)—Automatically calculated. This total should equal section A, line 8 (column 2).

**D. Describe the Amounts Included in Section C, Line 4, Other**

*Enter a description of the amounts included in Section C, line 4, Other.*

**Note 24. Department of Homeland Security Non-Federal Transfers**

*Transfers Out to DHS – Column 2: Enter all non-Federal assets/liabilities transferred to DHS. This column will be supplied by the transferred from agency.*

*Transfers In to DHS – Column 3: Enter all non-Federal assets/liabilities transferred from other agencies into DHS. This column is for use only by DHS.*

*Bolded account numbers (see instructions): represent accounts that can be reported in different sections, or can be split between sections 2, 3, or 4.*

**A. Assets – Column 2:**

1. Column 2 (line A1)—*Enter the amounts of cash and other monetary assets transferred to DHS and included in the following USSGLs: 1110N, 1120N, 1130N, 1190N, 1195N, 1200N, 1531N, and 1532N.*
2. Column 2 (line A2)—*Enter the amounts of accounts receivable net of allowances transferred to DHS and included in the following USSGLs: 1310N, 1319N, 1340N, 1349N, 1360N, and 1369N.*
3. Column 2 (line A3)—*Enter the amounts of loans receivable net of allowances transferred to DHS and included in the following USSGLs: 1340N, 1349N, 1350N, 1359N, 1360N, 1369N, 1399N, 1551N, and 1559N.*
4. Column 2 (line A4)—*Enter the amounts of taxes receivable net of allowances transferred to DHS and included in the following USSGLs: 1325N, 1329N, 1340N, 1349N, 1360N, and 1369N.*
5. Column 2 (line A5)—*Enter the amounts of inventories and related property net of allowances transferred to DHS and included in the following USSGLs: 1511N, 1512N, 1513N, 1514N, 1519N, 1521N, 1522N, 1523N, 1524N, 1525N, 1526N, 1527N, 1529N, 1541N, 1542N, 1549N, 1561N, 1569N, 1571N, 1572N, 1591N, and 1599N.*
6. Column 2 (line A6)—*Enter the amounts of property, plant, and equipment net of accumulated depreciation and amortization transferred to DHS and included in the following USSGLs: 1711N, 1712N, 1719N, 1720N, 1730N, 1739N, 1740N, 1749N, 1750N, 1759N, 1810N, 1819N, 1820N, 1829N, 1830N, 1832N, 1839N, 1840N, 1849N, 1890N, and 1899N.*
7. Column 2 (line A7)—*Enter the amounts of other assets net of allowances transferred to DHS and included in the following USSGLs: 1320N, 1340N, 1349N, 1410N, 1450N, 1618N, 1620N, 1621N, 1622N, 1623N, 1690N, and 1990N.*
8. Column 2 (line A8)—Automatically calculated.

**B. Liabilities – Column 2**

1. Column 2 (line B1)—*Enter the amounts of accounts payable transferred to DHS and included in the following USSGLs: 2110N, 2120N, 2140N, and 2960N.*
2. Column 2 (line B2)—*Enter the amounts of Federal Employee and Veteran Benefits Payable transferred to DHS and included in the following USSGLs: 2215N, 2216N, 2217N, 2218N, 2290N, 2610N, 2620N, 2630N, 2650N, and 2690N.*
3. Column 2 (line B3)—*Enter the amounts of environmental liabilities transferred to DHS and included in USSGL 2995N.*

4. Column 2 (line B4)—*Enter the amounts of benefits due and payable transferred to DHS and included in USSGL 2160N.*
5. Column 2 (line B5)—*Enter the amounts of loan guarantee liabilities transferred to DHS and included in USSGL 2180N.*
6. Column 2 (line B6)—*Enter the amounts of other liabilities transferred to DHS and included in the following USSGLs: 2130N, 2190N, 2210N, 2211N, 2213N, 2220N, 2310N, 2320N, 2400N, 2540N, 2590N, 2690N, 2910N, 2920N, 2940N, 2980N, 2990N, and 2530N.*
7. Column 2 (line B7)—Automatically calculated.

**A. Assets – Column 3 – DHS only:**

1. Column 2 (line A1)—*Enter the amounts of cash and other monetary assets transferred to DHS and included in the following USSGLs: 1110N, 1120N, 1130N, 1190N, 1195N, 1200N, 1531N, and 1532N.*
2. Column 3 (line A2)—*Enter the amounts of accounts receivable net of allowances transferred to DHS and included in the following USSGLs: 1310N, 1319N, 1340N, 1349N, 1360N, and 1369N.*
3. Column 3 (line A3)—*Enter the amounts of loans receivable net of allowances transferred to DHS and included in the following USSGLs: 1340N, 1349N, 1350N, 1359N, 13630N, 1369N, 1399N, 1551N, and 1559N.*
4. Column 3 (line A4)—*Enter the amounts of taxes receivable net of allowances transferred to DHS and included in the following USSGLs: 1325N, 1329N, 1340N, 1349N, 1360N, and 1369N.*
5. Column 3 (line A5)—*Enter the amounts of inventories and related property net of allowances transferred into DHS and included in the following USSGLs: 15811N, 1512N, 1513N, 1514N, 1519N, 1521N, 1522N, 1523N, 1524N, 1525N, 1526N, 1527N, 1529N, 1541N, 1542N, 1549N, 1561N, 1571N, 1572N, 1591N, and 1599N.*
6. Column 3 (line A6)—*Enter the amounts of property, plant, and equipment net of accumulated depreciation and amortization transferred into DHS and included in the following USSGLs: 1711N, 1712N, 1719N, 1720N, 1730N, 1739N, 1740N, 1749N, 1750N, 1759N, 1810N, 1819N, 1820N, 1829N, 1830N, 1832N, 1839N, 1840N, 1849N, 1890N, and 1899N.*
7. Column 3 (line A7)—*Enter the amounts of other assets net of allowances transferred to DHS and included in the following USSGLs: 1320N, 1340N, 1349N, 1410N, 1450N, 1618N, 1620N, 1621N, 1622N, 1623N, 1690N, and 1990N.*
8. Column 3 (line A8)—Automatically calculated.

**B. Liabilities – Column 3 – DHS only:**

1. Column 3 (line B1)—*Enter the amounts of accounts payable transferred into DHS and included in the following USSGLs: 2110N, 2120N, 2140N, and 2960N.*
2. Column 3 (line B2)—*Enter the amounts of Federal employee and veteran benefits payable transferred into DHS and included in the following USSGLs: 2215N, 2216N, 2217N, 2218N, 2290N, 2610N, 2620N, 2630N, 2650N, and 2690 N.*
3. Column 3 (line B3)—*Enter the amounts of environmental liabilities transferred into DHS and included in USSGL 2995N.*
4. Column 3 (line B4)—*Enter the amounts of benefits due and payable transferred into DHS and included in USSGL 2160N.*
5. Column 3 (line B5)—*Enter the amounts of loan guarantee liabilities transferred into DHS and included in USSGL 2180N.*

6. Column 3 (line B6)—*Enter the amounts of other liabilities transferred into DHS and included in the following USSGLs: 2130N, 2190N, 2210N, 2211N, 2213N, 2220N, 2310N, 2320N, 2400N, 2540N, 2590N, 2690N, 2910N, 2920N, 2940N, 2980N, 2990N, and 2530N.*
7. Column 3 (line B7)—Automatically calculated.

### Fiscal 2003 U.S. Government Standard General Ledger Chart of Accounts

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	Y	Y			Y
1329	Allowance for Loss on Taxes Receivable	C	Y	Y			Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies – Excess, Obsolete, and Unserviceable	D	N				
1514	Operating Materials and Supplies Held for Repair	D	N				
1519	Operating Materials and Supplies – Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory – Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory – Raw Materials	D	N				
1526	Inventory – Work-in-Process	D	N				
1527	Inventory – Finished Goods	D	N				
1529	Inventory – Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property – Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property – Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities – Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property – Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment – Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvement	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable from Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Advances from Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			



USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	C	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	Y	Y			
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations – Cumulative	C					
3101	Unexpended Appropriations – Appropriations Received	C					
3102	Unexpended Appropriations – Transfers-In	C	F	Y			
3103	Unexpended Appropriations – Transfers-Out	D	F	Y			
3106	Unexpended Appropriations – Adjustments	C					
3107	Unexpended Appropriations – Used	D					
3108	Unexpended Appropriations – Prior-Period Adjustments – Restated	D					
3109	Unexpended Appropriations – Prior-Period Adjustments – Not Restated	D					
3310	Cumulative Results of Operations	C					

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
5100	Revenue from Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue from Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue	C	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	Y	Y	X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	Y	Y	X	Y	
5600	Donated Revenue – Financial Resources	C	N		T		
5609	Contra Revenue for Donations – Financial Resources	D	N		T		
5610	Donated Revenue – Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue – Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations – Prior-Period Adjustments – Restated	C					
5709	Expended Appropriations – Prior-Period Adjustments – Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources – Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources – Transfers-In	C	F	Y			

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
5760	Expenditure Financing Sources – Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources – Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Cost	D	Y	Y		Y	
6190	Contra Bad Debt Expense – Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing from the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets	C	Y	Y	Y	Y	
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets	D	Y	Y	Y	Y	
7280	Unrealized Losses	D	Y	Y	Y		

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	Y	Y		Y	
7400	Prior-Period Adjustments – Not Restated	C	Y	Y			
7401	Prior-Period Adjustments – Restated	C	Y	Y			
7500	Distribution of Income – Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Asset Activity Summary	C	Y	Y			
8802	Purchases – Assets	D	Y	Y			

\*In all categories, Y is not an attribute. It signifies that all of the attributes for a particular category are valid.

**Department Codes**

<b>Code</b>	<b>Name</b>
00	Unknown
01	Architect of the Capitol
03	Library of Congress
04	Government Printing Office
05	General Accounting Office
08	Congressional Budget Office
09	Other Legislative Branch Agencies
10	The Judiciary
11	Executive Office of the President
12	Department of Agriculture
13	Department of Commerce
14	Department of Interior
15	Department of Justice
16	Department of Labor
17	Department of the Navy
18	U.S. Postal Service
19	Department of State
20	Department of the Treasury
21	Department of the Army
22	Resolution Trust Corporation
23	U.S. Tax Court
24	Office of Personnel Management
25	National Credit Union Administration
26	Federal Retirement Thrift Investment Board
27	Federal Communications Commission
28	Social Security Administration
29	Federal Trade Commission
31	U.S. Nuclear Regulatory Commission
33	Smithsonian Institution
34	International Trade Commission
36	Department of Veterans Affairs
41	Merit Systems Protection Board
42	Pennsylvania Avenue Development Corporation
45	U.S. Equal Employment Opportunity Commission
46	Appalachian Regional Commission
47	General Services Administration
48	Independent Agencies
49	National Science Foundation
50	Securities and Exchange Commission
51	Federal Deposit Insurance Corporation
54	Federal Labor Relations Authority
55	Advisory Commission on Intergovernmental Relations

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<b>Code</b>	<b>Name</b>
56	Central Intelligence Agency
57	Department of the Air Force
58	Federal Emergency Management Agency
59	National Foundation on the Arts and the Humanities
60	Railroad Retirement Board
61	Consumer Product Safety Commission
62	Office of Special Counsel
63	National Labor Relations Board
64	Tennessee Valley Authority
65	Federal Maritime Commission
68	Environmental Protection Agency
69	Department of Transportation
70	Department of Homeland Security
71	Overseas Private Investment Corporation
72	Agency for International Development
73	Small Business Administration
74	American Battle Monuments Commission
75	Department of Health and Human Services
76	Independent Agencies
78	Farm Credit
80	National Aeronautics and Space Administration
83	Export-Import Bank of the United States
84	Armed Forces Retirement Home
86	Department of Housing and Urban Development
88	National Archives and Records Administration
89	Department of Energy
90	Selective Service System
91	Department of Education
93	Federal Mediation and Conciliation Service
94	Arms Control and Disarmament Agency
95	Independent Agencies
96	U.S. Army Corps of Engineers
97	Office of the Secretary of Defense—Defense Agencies
99	Treasury General Fund

**Budget Subfunction (BSF) Codes**

<b>Code</b>	<b>Name</b>
051	Department of Defense–Military
053	Atomic Energy Defense Activities
054	Defense-Related Activities
151	International Development and Humanitarian Assistance
152	International Security Assistance
153	Conduct of Foreign Affairs
154	Foreign Information and Exchange Activities
155	International Financial Programs
251	General Science and Basic Research
252	Space Flight, Research, and Supporting Activities
271	Energy Supply
272	Energy Conservation
274	Emergency Energy Preparedness
276	Energy Information, Policy, and Regulation
301	Water Resources
302	Conservation and Land Management
303	Recreational Resources
304	Pollution Control and Abatement
306	Other Natural Resources
351	Farm Income Stabilization
352	Agricultural Research and Services
371	Mortgage Credit
372	Postal Service
373	Deposit Insurance
376	Other Advancement of Commerce
401	Ground Transportation
402	Air Transportation
403	Water Transportation
407	Other Transportation
451	Community Development
452	Area and Regional Development
453	Disaster Relief and Insurance
501	Elementary, Secondary, and Vocational Education
502	Higher Education
503	Research and General Education Aids
504	Training and Employment
505	Other Labor Services
506	Social Services
551	Health Care Services
552	Health Research and Training
554	Consumer and Occupational Health and Safety
571	Medicare

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601	General Retirement and Disability Insurance (Excluding Social Security)
602	Federal Employee Retirement and Disability
603	Unemployment Compensation
604	Housing Assistance
605	Food and Nutrition Assistance
609	Other Income Security
651	Social Security
701	Income Security for Veterans
702	Veterans Education, Training, and Rehabilitation
703	Hospital and Medical Care for Veterans
704	Veterans Housing
705	Other Veterans Benefits and Services
751	Federal Law Enforcement Activities
752	Federal Litigative and Judicial Activities
753	Federal Correctional Activities
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803	Central Fiscal Operations
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901	Interest on the Public Debt
902	Interest Received by On-Budget Trust Funds
903	Interest Received by Off-Budget Trust Funds
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951	Employer Share, Employee Retirement (On-Budget)
952	Employer Share, Employee Retirement (Off-Budget)
953	Rents and Royalties on the Outer Continental Shelf
954	Sale of Major Assets
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**Federal Intragovernmental Transactions Categories  
of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts**

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01	Investments in Federal Securities – BPD and Other Agencies	1610F(20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net
		1611F(20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2540F(XX)	Participation Certificates
		1612F(20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		
		1618F(20)	Market Adjustment – Investments		
		1620F(20)	Investments in Securities Other Than the Bureau of the Public Debt Securities		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Investments in Federal Securities – BPD and Other Agencies	1621F(20)	Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1622F(20)	Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1623F(20)	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Investments in Federal Securities – BPD and Other Agencies	1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(20)	Other Investments		
02	Federal Interest Receivable/Federal Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
03	Interest Revenue (Exchange) and Expense, Gains and Losses on Federal Investments and Borrowings	5310FX(XX)	Interest Revenue	6320F(20)	Interest Expense on Securities
		7180FX(XX)	Unrealized Gains		
		7280FX(XX)	Unrealized Losses		
		6310F(XX)	Interest Expense on Borrowing from the Bureau of the Public Debt and/or the Federal Financing Bank	5310FX(20)	Interest Revenue
		6330F(XX)	Other Interest Expenses	7110FX(XX)	Gains on Disposition of Assets
		7290FX(XX)	Other Losses	7210FX(XX)	Losses on Disposition of Assets

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
03 (Cont'd)	Interest Revenue (Exchange) and Expense, Gains and Losses on Federal Investments and Borrowings	7190FX(XX)	Other Gains		
04	Interest Revenue (Non-Exchange) and Expense on Federal Investments	5310FT(XX)	Interest Revenue	6320F(20)	Interest Expense on Securities
17	Federal Loans Receivable/Federal Loans Payable	2510F(XX)	Principal Payable to the Bureau of the Public Debt	1350F(XX)	Loans Receivable
		2520F(XX)	Principal Payable to the Federal Financing Bank		
		2590F(XX)	Other Debt (includes debt swap)		
18	Financing Sources Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred-In Without Reimbursement	5730F(XX)	Financing Sources Transferred-Out Without Reimbursement
19	Appropriation Transfers-In/Out	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
		5750F(XX)	Expenditure Financing Sources – Transfers-In	5760F(XX)	Expenditure Financing Sources – Transfers-Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
19 (Cont'd)	Appropriation Transfers-In/Out	5755F(XX)	Nonexpenditure Financing Sources – Transfers-In	5765F(XX)	Nonexpenditure Financing Sources – Transfers-Out
21	Employee Benefit Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
		2215F(XX)	Other Post-Employment Benefits Due and Payable		
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
22	Accounts Receivable, Accounts Payable, and Other Liabilities	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit		
		2190F(XX)	Other Accrued Liabilities		
		2990F(XX)	Other Liabilities		
23	Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits	1410F(XX)	Advances to Others	2310F(XX)	Advances from Others
		1450F(XX)	Prepayments	2320F(XX)	Deferred Credits

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
24	Intragovernmental Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue from Goods Sold
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue from Services Provided
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue
		6900F(XX)	Nonproduction Costs		
		8802F(XX)	Purchases - Assets		
25	Intragovernmental Imputed Costs/Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Intragovernmental Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)		
27	Federal Transfers Receivable/Federal Transfers Payable	1330F(XX)	Receivable for Transfers of Currently Invested Balances	2150F(XX)	Payable for Transfers of Currently Invested Balances

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
27 (Cont'd)	Federal Transfers Receivable/Federal Transfers Payable	1335F(XX)	Expenditure Transfers Receivable	2155F(XX)	Expenditure Transfers Payable
28	Unexpended Appropriations – Transferred-In/Out	3102F (XX)	Unexpended Appropriations – Transferred-In	3103F (XX)	Unexpended Appropriations – Transferred-Out

### Category 29 – USSGL's That Do Not Reciprocate

(The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.)

1319	Allowance For Loss on Accounts Receivable
1325	Taxes Receivable
1329	Allowance for Loss on Taxes Receivable
1349	Allowance for Loss on Interest Receivable
1359	Allowance for Loss on Loans Receivable
1360	Penalties, Fines, and Administrative Fees Receivable
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees
1921	Receivable from Appropriations
1990	Other Assets
2130	Contract Holdbacks
2170	Subsidy Payable to Financing Account
2179	Contra Liability for Subsidy Payable to Financing Account
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
2920	Contingent Liabilities
2940	Capital Lease Liability
2950	Liability for Subsidy Related to Undisbursed Loans
2960	Accounts Payable From Canceled Appropriations
2970	Resources Payable to Treasury
2980	Custodial Liability
5109	Contra Revenue for Goods Sold
5209	Contra Revenue for Services Provided
5319	Contra Revenue for Interest
5320	Penalties, Fines, and Administrative Fees Revenue
5329	Contra Revenue for Penalties, Fines, and Administrative Fees

**Category 29 – USSGL Accounts That Do Not Reciprocate (cont'd)**

5400T	Benefit Program Revenue
5409	Contra Revenue for Benefit Program Revenue
5500	Insurance and Guarantee Premium Revenue
5509	Contra Revenue for Insurance and Guarantee Premium Revenue
5790	Other Financing Sources
5800	Tax Revenue Collected
5801	Tax Revenue Accrual Adjustment
5809	Contra Revenue for Taxes
5890	Tax Revenue Refunds
5900T	Other Revenue
5909	Contra Revenue for Other Revenue
5990	Collections for Others
5991	Accrued Collections for Others
6190	Contra Bad Debt Expense – Incurred for Others
6720	Bad Debt Expense
7110FT	Gain on the Disposition of Assets
7180FT	Unrealized Gains – Investments
7190FT	Other Gains
7210FT	Losses on the Disposition of Assets
7280FT	Unrealized Losses – Investments
7290FT	Other Losses
7300	Extraordinary Items
7400	Prior-Period Adjustments – Not Restated
7401	Prior-Period Adjustments – Restated
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